

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2015</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u>			
A	This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or	
	☒ a single-employer plan; ☐ a DFE (specify) ____		
B	This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).	
C	If the plan is a collectively-bargained plan, check here. ▶ ☐		
D	Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)	

Part II	Basic Plan Information —enter all requested information		
1a	Name of plan <u>ACUMENT GLOBAL TECHNOLOGIES, INC. PENSION PLAN</u>	1b	Three-digit plan number (PN) ▶ <u>005</u>
		1c	Effective date of plan <u>08/11/2006</u>
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>ACUMENT GLOBAL TECHNOLOGIES, INC.</u> <u>6125 18 MILE ROAD</u> <u>STERLING HEIGHTS, MI 48314</u>	2b	Employer Identification Number (EIN) <u>20-5110172</u>
		2c	Plan Sponsor's telephone number <u>586-997-5600</u>
		2d	Business code (see instructions) <u>332700</u>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2016	SHELLEY WAGNER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 6862
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).	
a(1) Total number of active participants at the beginning of the plan year.....	6a(1) 669
a(2) Total number of active participants at the end of the plan year	6a(2) 46
b Retired or separated participants receiving benefits.....	6b 2446
c Other retired or separated participants entitled to future benefits.....	6c 762
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 3254
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 333
f Total. Add lines 6d and 6e	6f 3587
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 11	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

Part III	Form M-1 Compliance Information (to be completed by welfare benefit plans)
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11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2015 Form M-1 annual report. If the plan was not required to file the 2015 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2015</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015	
Round off amounts to nearest dollar.	
Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.	
A Name of plan ACUMENT GLOBAL TECHNOLOGIES, INC. PENSION PLAN	B Three-digit plan number (PN) 005
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ACUMENT GLOBAL TECHNOLOGIES, INC.	D Employer Identification Number (EIN) 20-5110172
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information			
1	Enter the valuation date: Month 01 Day 01 Year 2015			
2	Assets:			
a	Market value	2a	283993755	
b	Actuarial value	2b	283993755	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a	For retired participants and beneficiaries receiving payment	3000	148196835	148196835
b	For terminated vested participants	4269	76501647	76401647
c	For active participants	750	18943681	19921491
d	Total	8019	243642163	244519973
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a	Funding target disregarding prescribed at-risk assumptions	4a		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5	6.31%	
6	Target normal cost	6	3200000	

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		05/09/2016
Signature of actuary	JENNIFER A. JAMES, A.S.A., M.A.A.A.	Date
Type or print name of actuary	PRICEWATERHOUSECOOPERS LLP	14-05902
Firm name	101 SEAPORT BOULEVARD, SUITE 500 PRICEWATERHOUSECOOPERS LLP BOSTON, MA 02110	Most recent enrollment number
Address of the firm		617-530-4608
		Telephone number (including area code)

Part II	Beginning of Year Carryover and Prefunding Balances
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		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	3429895
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	3429895
10	Interest on line 9 using prior year's actual return of <u>19.91</u> %	0	682892
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		22663422
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.52</u> %		1477655
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		
c	Total available at beginning of current plan year to add to prefunding balance.....		24141077
d	Portion of (c) to be added to prefunding balance		24141077
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	28253864

Part III	Funding Percentages
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14	Funding target attainment percentage.....	14	104.54 %
15	Adjusted funding target attainment percentage	15	116.09 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	105.93 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
03/07/2016	34000000	0					
			Totals ►	18(b)	34000000	18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date.....	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	31633157

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.72 %	2nd segment: 6.11 %	3rd segment: 6.81 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):												
a Target normal cost (line 6)	31a	3200000										
b Excess assets, if applicable, but not greater than line 31a	31b	3200000										
32 Amortization installments:	<table border="1"> <thead> <tr> <th></th> <th>Outstanding Balance</th> <th>Installment</th> </tr> </thead> <tbody> <tr> <td>a Net shortfall amortization installment</td> <td>0</td> <td>0</td> </tr> <tr> <td>b Waiver amortization installment</td> <td>0</td> <td>0</td> </tr> </tbody> </table>				Outstanding Balance	Installment	a Net shortfall amortization installment	0	0	b Waiver amortization installment	0	0
	Outstanding Balance	Installment										
a Net shortfall amortization installment	0	0										
b Waiver amortization installment	0	0										
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33											
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	0										
		Carryover balance	Prefunding balance									
35 Balances elected for use to offset funding requirement.....	0	0	0									
36 Additional cash requirement (line 34 minus line 35)	36	0										
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	31633157										
38 Present value of excess contributions for current year (see instructions)												
a Total (excess, if any, of line 37 over line 36)	38a	31633157										
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0										
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0										
40 Unpaid minimum required contributions for all years.....	40	0										

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury</div> <div>Internal Revenue Service</div> <div>Department of Labor</div> <div>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2015
		This Form is Open to Public Inspection.

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015		
A Name of plan ACUMENT GLOBAL TECHNOLOGIES, INC. PENSION PLAN	B Three-digit plan number (PN) ▶	005
C Plan sponsor's name as shown on line 2a of Form 5500 ACUMENT GLOBAL TECHNOLOGIES, INC.	D Employer Identification Number (EIN) 20-5110172	

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
MORGAN STANLEY
26-4310632

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

AON HEWITT

22-2232264

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
99	NONE	1059523	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

TRANSAMERICA RETIREMENT SOLUTIONS

13-3689044

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 15 38 50 64	RECORD KEEPER	308384	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

PWC

13-4008324

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 15	ACTUARY	178555	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

PARAMETRIC CLIFTON

20-0292745

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 23 53	INVESTMENT MANAGER	107545	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

BMO RETIREMENT SERVICES

39-0698093

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 21	TRUSTEE	88745	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

PERKINS COIE

91-0591206

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50	LEGAL	36962	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

MORGAN STANLEY

26-4310632

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 19 27 33 49 50 55 64 72 99	INVESTMENT MANAGER	937919	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

(a) Enter name and EIN or address (see instructions)

PLANTE MORAN, PLLP

38-1357951

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	AUDITOR	16227	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MORGAN STANLEY	49 99	0
<p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>NUVEEN FUNDS</p> <p>36-3817266</p>		
<p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>ANNUAL RATE OF 0.16% OF THE AVERAGE QUARTER END ASSETS HELD BY OUR CLIENTS IN COMMISSION-BASED BROKERAGE ACCOUNTS.</p>		
<p>(a) Enter service provider name as it appears on line 2</p> <p>MORGAN STANLEY</p>		
<p>(b) Service Codes (see instructions)</p> <p style="text-align: center;">49 99</p>		
<p>(c) Enter amount of indirect compensation</p> <p style="text-align: center;">0</p>		
<p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>MORGAN STANLEY ADVISORS FUNDS</p> <p>36-3145972</p>		
<p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>ANNUAL RATE OF UP TO 0.18% OF THE AVERAGE QUARTER END ASSETS HELD BY OUR CLIENTS IN COMMISSION-BASED BROKERAGE ACCOUNTS.</p>		
<p>(a) Enter service provider name as it appears on line 2</p> <p>MORGAN STANLEY</p>		
<p>(b) Service Codes (see instructions)</p> <p style="text-align: center;">49 99</p>		
<p>(c) Enter amount of indirect compensation</p> <p style="text-align: center;">0</p>		
<p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>EATON VANCE RETAIL FUNDS</p> <p>04-2718215</p>		
<p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>ANNUAL RATE OF 0.16% OF THE AVERAGE QUARTER END ASSETS HELD BY OUR CLIENTS IN COMMISSION-BASED BROKERAGE ACCOUNTS.</p>		

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MORGAN STANLEY	49 99	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BLACKROCK FUNDS 04-6171663	ANNUAL RATE OF 0.16% OF THE AVERAGE QUARTER END ASSETS HELD BY OUR CLIENTS IN COMMISSION-BASED BROKERAGE ACCOUNTS.	

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection
For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015		
A Name of plan ACUMENT GLOBAL TECHNOLOGIES, INC. PENSION PLAN	B Three-digit plan number (PN) ►	005
C Plan sponsor's name as shown on line 2a of Form 5500 ACUMENT GLOBAL TECHNOLOGIES, INC.	D Employer Identification Number (EIN) 20-5110172	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a Total noninterest-bearing cash	1a		1185900	0
b Receivables (less allowance for doubtful accounts):				
(1) Employer contributions	1b(1)		0	34000000
(2) Participant contributions	1b(2)			
(3) Other.....	1b(3)		1823736	1560181
c General investments:				
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		37246011	7913462
(2) U.S. Government securities.....	1c(2)		18246582	15038297
(3) Corporate debt instruments (other than employer securities):				
(A) Preferred	1c(3)(A)			
(B) All other.....	1c(3)(B)		128756222	102710991
(4) Corporate stocks (other than employer securities):				
(A) Preferred	1c(4)(A)			
(B) Common	1c(4)(B)			
(5) Partnership/joint venture interests	1c(5)		15186997	794492
(6) Real estate (other than employer real property)	1c(6)			
(7) Loans (other than to participants)	1c(7)			
(8) Participant loans	1c(8)			
(9) Value of interest in common/collective trusts.....	1c(9)			
(10) Value of interest in pooled separate accounts.....	1c(10)			
(11) Value of interest in master trust investment accounts	1c(11)			
(12) Value of interest in 103-12 investment entities	1c(12)			
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		81548307	36956037
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)			
(15) Other	1c(15)			

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	283993755	198973460

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	358950	1255855
k Total liabilities (add all amounts in lines 1g through 1j)	1k	358950	1255855

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	283634805	197717605
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	34000000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		34000000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	5571	
(B) U.S. Government securities	2b(1)(B)	889684	
(C) Corporate debt instruments	2b(1)(C)	5953861	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	1323392	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		8172508
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	32	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	2536486	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2536518
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	304526386	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	311301265	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-6774879
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-11634335	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-11634335

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-47801
c Other income	2c		2928375
d Total income. Add all income amounts in column (b) and enter total	2d		29180386

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	110334193	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		110334193
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	231794	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	135137	
(4) Other	2i(4)	4396462	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		4763393
j Total expenses. Add all expense amounts in column (b) and enter total	2j		115097586

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-85917200
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: PLANTE MORAN, PLLP

(2) EIN: 38-1357951

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

	Yes	No	N/A	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X		
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X		

	Yes	No	N/A	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X		
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X		
e Was this plan covered by a fidelity bond?	X			5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X		
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	X			794492
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X		
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	X			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X		
l Has the plan failed to provide any benefit when due under the plan?		X		
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)				
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.				
o Did the plan trust incur unrelated business taxable income?				
p Were in-service distributions made during the plan year?				

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
 If "Yes," enter the amount of any plan assets that reverted to the employer this year. ☒ Yes ☐ No Amount: 0

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☒ Yes ☐ No ☐ Not determined

Part V Trust Information

6a Name of trust	6b Trust's EIN
6c Name of trustee or custodian	6d Trustee's or custodian's telephone number

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection.
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan <u>ACUMENT GLOBAL TECHNOLOGIES, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>005</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ACUMENT GLOBAL TECHNOLOGIES, INC.</u>	D Employer Identification Number (EIN) <u>20-5110172</u>

Part I	Distributions
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All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-2647786</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☒ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.	☐ Increase	☐ Decrease	☐ Both	☒ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14	Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:		
	a The current year	14a	
	b The plan year immediately preceding the current plan year	14b	
	c The second preceding plan year	14c	
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
	a The corresponding number for the plan year immediately preceding the current plan year	15a	
	b The corresponding number for the second preceding plan year	15b	
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
	a Enter the number of employers who withdrew during the preceding plan year	16a	
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐
19	If the total number of participants is 1,000 or more, complete lines (a) through (c)
	a Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: <u>65.0</u> % High-Yield Debt: <u>16.0</u> % Real Estate: _____% Other: <u>19.0</u> %
	b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☒ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
	c What duration measure was used to calculate line 19(b)? ☒ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

Part VII	IRS Compliance Questions
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20a Is the plan a 401(k) plan?	☐ Yes	☐ No
20b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	☐ Design-based safe harbor method	☐ ADP/ACP test
20c If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))?	☐ Yes	☐ No
21a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):	☐ Ratio percentage test	☐ Average benefit test
21b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?	☐ Yes	☐ No
22a Has the plan been timely amended for all required tax law changes?	☐ Yes	☐ No ☐ N/A
22b Date the last plan amendment/restatement for the required tax law changes was adopted ____/____/____. Enter the applicable code _____. (See instructions for tax law changes and codes).		
22c If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter ____/____/____ and the letter's serial number _____.		
22d If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter ____/____/____.		
23 Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)?	☐ Yes	☐ No

Acument Global Technologies, Inc.
Pension Plan

Financial Report
December 31, 2015

Acument Global Technologies, Inc. Pension Plan

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Independent Auditor's Report

To the Investment Committee
Acument Global Technologies, Inc. Pension Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Acument Global Technologies, Inc. Pension Plan (the "Plan"), which comprise the statement of net assets as of December 31, 2014 and the related statement of changes in net assets for the year then ended, and the statements of net assets in liquidation and accumulated plan benefits in liquidation as of December 31, 2015 and the related statements of changes in net assets in liquidation for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by BMO Harris Bank N.A. (the "Trustee"), except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the Trustee holds the Plan's investment assets and executes related transactions. The plan administrator has obtained certifications from the Trustee as of and for the years ended December 31, 2015 and 2014 that the information provided to the plan administrator by the Trustee is complete and accurate.

To the Investment Committee
Acument Global Technologies, Inc. Pension Plan

Disclaimer of Opinion

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Emphasis of Matter

As discussed in Note 8 to the financial statements, the plan sponsor of Acument Global Technologies, Inc. Pension Plan terminated the Plan effective July 1, 2015. As a result, the Plan changed its basis of accounting for periods subsequent to December 31, 2014 from the going-concern basis to a liquidation basis. Our opinion is not modified with respect to this matter.

Other Matter

The supplemental schedules of assets held at end of year in liquidation as of December 31, 2015 and reportable transactions in liquidation for the year ended December 31, 2015 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the Trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Plante & Moran, PLLC

Chicago, Illinois
October 10, 2016

Acument Global Technologies, Inc. Pension Plan

Statement of Net Assets

	December 31, 2015 (in Liquidation)	December 31, 2014 (Ongoing)
Assets		
Investments at fair value:		
Money market funds	\$ 16,341,242	\$ 37,246,011
Registered investment companies	27,041,971	81,548,307
Corporate debt securities	85,760,780	107,866,950
International debt securities	16,950,211	20,889,272
U.S. government and municipal securities	15,038,297	18,246,582
Marketable limited partnerships	794,492	15,186,997
Total investments at fair value	161,926,993	280,984,119
Contributions receivable	34,000,000	-
Accrued interest and dividends	1,560,181	1,823,736
Cash	1,486,286	1,185,900
Total assets	198,973,460	283,993,755
Liabilities		
Administrative expenses payable	452,528	358,950
Accrued expenses expected to be incurred in liquidation	803,327	-
Total liabilities	1,255,855	358,950
Net Assets	\$ 197,717,605	\$ 283,634,805

Acument Global Technologies, Inc. Pension Plan

Statement of Changes in Net Assets

	Year Ended	
	December 31, 2015 (in Liquidation)	December 31, 2014 (Ongoing)
Additions to Net Assets		
Contributions	\$ 34,000,000	\$ 23,323,300
Investment income (loss):		
Interest and dividends	10,709,026	7,732,153
Net realized and unrealized (losses) gains on investments	(18,456,992)	21,587,556
Investment recovery	2,928,352	25,000,000
Total investment (loss) income	(4,819,614)	54,319,709
Total additions	29,180,386	77,643,009
Deductions from Net Assets		
Benefits paid directly to participants or beneficiaries	110,334,193	15,062,950
Administrative expenses	3,960,066	5,925,337
Total deductions	114,294,259	20,988,287
Net (Decrease) Increase Before Other Changes	(85,113,873)	56,654,722
Transfers Out	-	(296,666)
Adjustments to Liquidation Basis	(803,327)	-
Net (Decrease) Increase	(85,917,200)	56,358,056
Net Assets		
Beginning of year	283,634,805	227,276,749
End of year	<u><u>\$ 197,717,605</u></u>	<u><u>\$ 283,634,805</u></u>

Acument Global Technologies, Inc. Pension Plan

Statement of Accumulated Plan Benefits December 31, 2014 (in Liquidation)

Actuarial present value of accumulated plan benefits:

Vested benefits:

Participants currently receiving benefit payments	\$ 204,911,903
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Other vested participants	<u>190,951,796</u>
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Total vested benefits	395,863,699
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Nonvested benefits	<u>1,337,844</u>
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Total actuarial present value of accumulated plan benefits	<u><u>\$ 397,201,543</u></u>
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Acument Global Technologies, Inc. Pension Plan

Statement of Changes in Accumulated Plan Benefits Year Ended December 31, 2014 (in Liquidation)

Actuarial present value of accumulated plan benefits - Beginning of year (ongoing)	\$ 242,286,934
Change of assumptions	151,733,941
Benefits accumulated	2,742,300
Interest due to the decrease in the discount period	15,501,318
Benefits paid	<u>(15,062,950)</u>
Net increase	<u>154,914,609</u>
Actuarial present value of accumulated plan benefits - End of year (in liquidation)	<u>\$ 397,201,543</u>

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements December 31, 2015 and 2014

Note 1 - Plan Description

The following description of Acument Global Technologies, Inc. Pension Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a noncontributory defined benefit plan covering certain eligible domestic salaried employees and certain hourly, non-bargained and bargained employees of Acument Global Technologies, Inc. and its wholly owned participating subsidiaries (collectively, the "Company"), as defined in the plan document. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Administration - The investment committee (the "Committee") is responsible for the general administration of the Plan. BMO Harris Bank N.A. was the trustee for the Plan during 2015 and 2014.

The Plan incurs administrative expenses directly related to the Plan, which consist primarily of trustee fees, PBGC fees, legal fees, accounting fees, and actuarial fees. Expenses relating to purchases, sales, or transfers of the Plan's investments are charged to the investment fund to which the expenses relate. All other administrative expenses are paid by the Company on behalf of the Plan.

Eligibility - Employees became participants in the Plan after completing a minimum of 1,000 hours in the first 12 months of employment or for any calendar year. Employees who were covered under the former Textron Master Retirement Plan were transferred into the Plan on August 11, 2006. Effective August 11, 2006, all of the Company's employees were eligible to participate in the Plan.

Participation and benefits were frozen for bargained participants effective July 31, 2008 and non-bargained participants effective September 30, 2007.

Pension Benefits - Employees with five or more years of service or who are employed by the Company at or after age 60 are entitled to annual pension benefits beginning at normal retirement age of 65. For salaried employees, benefits are equal to 1.5 percent of the individual's compensation base in excess of covered compensation, multiplied by credited service years, plus 1 percent of compensation base up to covered compensation, multiplied by credited service years. For hourly employees, benefits are equal to their years of credited service multiplied by the appropriate multiplier rate for the year that individual was terminated by the Company. The Plan permits early retirement at ages 55-64. Employees may elect to receive their pension benefits in the form of a single-life or joint and survivor annuity. If employees terminate before rendering five years of service, they forfeit the right to receive the portion of their accumulated plan benefits unless their pension benefit was vested upon the plan freeze on October 1, 2007.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements December 31, 2015 and 2014

Note 1 - Plan Description (Continued)

If an active employee dies at age 55 or older, a death benefit equal to the value of the employee's accumulated pension benefits is paid to the employee's beneficiary. Active employees who become totally disabled may be eligible to receive a disability benefit of \$20 per month (\$30 per month for employees who become disabled after January 5, 2000) for each year of credited service, up to a maximum of 25 years. For employees covered by certain addendums in the Plan, disability benefits are paid until normal retirement age, at which time disabled participants begin receiving normal retirement benefits based on their credited service at the time of disability, with their annual compensation remaining the same as at the time they became disabled.

Effective May 20, 2015, the Plan was amended to provide a Lump Sum Distribution Window Program whereby eligible participants, including those who have not yet reached the required commencement date, can elect to receive benefits in the form of a lump-sum distribution or an annuity.

Funding - Contributions are made by the Company in actuarially determined amounts. The Company's policy is to make contributions necessary to satisfy ERISA funding standards and to provide the Plan with assets sufficient to meet the projected benefits to be paid to plan participants. Annual contributions meet the minimum funding requirements of ERISA. No participant contributions are permitted.

Party-in-interest Transactions - Certain plan assets are in investment funds managed by BMO Harris Bank N.A. or its affiliates. BMO Harris Bank N.A. is the trustee of the Plan; therefore, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting - As discussed in Note 8 to the financial statements, the plan sponsor terminated the Plan effective July 1, 2015. As a result, the Plan changed its basis of accounting for periods subsequent to December 31, 2014 from the going-concern basis to the liquidation basis.

Under the liquidation basis of accounting, assets are measured to reflect the estimated amount of cash expected to be collected in settling or disposing of the assets during the liquidation process and liabilities are measured using the accrual basis of accounting and would include any expected costs of the disposal of assets and other costs expected to be incurred during the liquidation process.

Investment Valuation and Income Recognition - Investments held by the Plan are stated at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for further discussion of fair value measurements.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements December 31, 2015 and 2014

Note 2 - Summary of Significant Accounting Policies (Continued)

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded as earned. Dividends are recorded on the ex-dividend date.

Benefit Payments - Benefits are recorded when paid.

Actuarial Present Value of Accumulated Plan Benefits - Accumulated plan benefits are those future periodic payments that are attributable, under the Plan's provisions, to the service employees have rendered. These include benefits expected to be paid to:

- a. Retired or terminated employees or their beneficiaries
- b. Beneficiaries of employees who have died
- c. Present employees or their beneficiaries

Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included, to the extent they are deemed attributable to employee services rendered to the valuation date.

Actuarial Assumptions - The actuarial present value of accumulated plan benefits is determined by an actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and probability of payment between the valuation date and the expected date of payment.

The actuarial valuations are completed using the beginning-of-the-year method. Therefore, the statement of accumulated plan benefits as of December 31, 2014 is presented from information provided by the actuary as of January 1, 2015. Had the valuation been performed as of December 31, 2014, there would be no material differences. The significant actuarial assumptions used in the valuation of the Plan are summarized as follows:

Actuarial cost method	- Projected unit credit
Assumed rate of return	- 2.85 percent and 6.6 percent per annum in 2014 and 2013, respectively
Mortality basis	- 2014 - RP-2014 Blue Collar Table with MP-2015 generational improvement scale
Mortality basis	- 2013 - RP-2014 Blue Collar Table with MP-2014 generational improvement scale

The increase in the actuarial present value of accumulated plan benefits related to the change in actuarial assumptions for the year ended December 31, 2015 was due to the change in the rate of expected return.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements December 31, 2015 and 2014

Note 2 - Summary of Significant Accounting Policies (Continued)

In July 2015, the Company filed an application for approval from the IRS for the termination of the Plan. The effect of the termination has been reflected in the accumulated plan benefits as of December 31, 2014. The foregoing actuarial assumptions are based on anticipated liquidation of plan assets and termination of the Plan.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

Risks and Uncertainties - Contributions to the Plan and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and, due to the uncertainties inherent in setting assumptions, that the effect of such changes could be material to the financial statements. Investment securities are exposed to various risks such as interest rate, market, and credit risks. It is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the statement of net assets available for benefits.

Subsequent Events - The financial statements and related disclosures include evaluation of events up through and including October 10, 2016, which is the date the financial statements were available to be issued.

Subsequent to the year ended December 31, 2015, as part of the termination of the Plan, Acument Global Technologies, Inc. funded approximately \$69.3 million on March 7, 2016 to purchase annuities for all plan participants. Funding was identified as \$34 million for plan year 2015, which is included on the statement of net assets, as a contribution receivable, and approximately \$35.3 million for plan year 2016. Annuities were purchased from Principal Life Insurance Company and American United Life Insurance Company on March 9, 2016 in the net amount of approximately \$233.4 million.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements December 31, 2015 and 2014

Note 2 - Summary of Significant Accounting Policies (Continued)

New Accounting Pronouncements - During 2015, the Plan adopted Accounting Standards Update (ASU) Nos. 2015-07, *Disclosures for Investments in Certain Entities that Calculate Net Asset Value per Share (or its Equivalent)*, and 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), and Health and Welfare Benefit Plans (Topic 965)* - I. Fully Benefit-Responsive Investment Contracts, II. Plan Investment Disclosures, and III. Measurement Date Practical Expedient. ASU No. 2015-07 amended ASC 820, *Fair Value Measurements*, and removed the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share as a practical expedient. Part II of ASU No. 2015-12 was applicable to the Plan and modified the investment disclosures under ASC 820 and 962. These standards were adopted retrospectively and had no impact on the Plan's net assets or changes in net assets.

Note 3 - Unaudited Information

BMO Harris Bank N.A. (the "Trustee") holds the Plan's investments and executes all investment transactions. The investment balances and related investment income and losses included in the accompanying financial statements and supplemental schedule of assets held at end of year are based solely on information provided by the Trustee.

Note 4 - Fair Value Measurements

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value.

The following tables present information about the Plan's assets measured at fair value on a recurring basis at December 31, 2015 and 2014.

Level 1 - Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Plan has the ability to access.

Level 2 - Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, and inputs other than quoted prices that are observable for the asset.

Level 3 - Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements December 31, 2015 and 2014

Note 4 - Fair Value Measurements (Continued)

In instances whereby inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

The following valuation methodologies have been used to value the Plan's investments:

Registered Investment Companies - Registered investment companies are valued at closing quoted prices reported in active markets.

Money Market Funds - The money market fund is valued at the outstanding balance, which is the best estimate of fair value.

Debt Securities - Corporate debt, international debt, U.S. government, and municipal securities are valued using quoted market prices and/or other market data for the same or comparable instruments and transactions in establishing the prices, discounted cash flow models, and other pricing models. These models are primarily industry standard models that consider various assumptions, including time value and yield curve as well as other relevant economic measures, and are classified within Level 2 as trading in such securities tends to be less frequent.

Limited Partnerships - Investments in hedge fund partnerships are valued at net asset value per share (or its equivalent) of the funds based on audited financial statements of the funds, where available, with adjustments to account for partnership activity and other applicable valuation adjustments.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements December 31, 2015 and 2014

Note 4 - Fair Value Measurements (Continued)

Assets Measured at Fair Value on a Recurring Basis at December 31, 2015

	Investments (at Fair Value)	Level 1	Level 2	Level 3
Money market funds	\$ 16,341,242	\$ -	\$ 16,341,242	\$ -
Registered investment companies	27,041,971	27,041,971	-	-
Debt securities	117,749,288	-	117,749,288	-
Total	161,132,501	\$ 27,041,971	\$ 134,090,530	\$ -
Investments measured at NAV - Limited partnerships (1)	794,492			
Total investments at fair value	\$ 161,926,993			

Assets Measured at Fair Value on a Recurring Basis at December 31, 2014

	Investments (at Fair Value)	Level 1	Level 2	Level 3
Money market funds	\$ 37,246,011	\$ -	\$ 37,246,011	\$ -
Registered investment companies	81,548,307	81,548,307	-	-
Debt securities	147,002,804	-	147,002,804	-
Total	265,797,122	\$ 81,548,307	\$ 184,248,815	\$ -
Investments measured at NAV - Limited partnerships (1)	15,186,997			
Total investments at fair value	\$ 280,984,119			

(1) This class represents investments in an actively managed hedge fund that invests primarily in a broad range of real estate-related investments

There were no unfunded commitments or redemption restrictions on the investments described above.

The Plan's policy is to recognize transfers between levels of the fair value hierarchy as of the actual date of the event of change in circumstances that caused the transfer.

The Plan also holds other assets and liabilities not measured at fair value on a recurring basis, including contributions receivable, administrative expenses payable, and accrued expenses expected to be incurred in liquidation. The fair value of these assets and liabilities approximates the carrying amounts in the accompanying financial statements due to the short maturity of the instruments.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements December 31, 2015 and 2014

Note 5 - Derivative Instruments

In the normal course of operations, the Plan's assets and liabilities may include derivative financial instruments consisting of futures contracts. These derivatives may involve, in varying degrees, elements of credit and market risks in excess of more traditional investment holdings, such as equity and debt instruments. The contract or notional amounts disclosed in this note provide a measure of the Plan's involvement in such instruments as economic hedges to manage market volatility risk associated with the Plan's investment assets or the achievement of investment policy objectives. The Plan's fiduciaries do not anticipate any material adverse effect on the Plan's financial position resulting from its involvement in these instruments.

The following table presents the effect of the investment gains (losses) with respect to these derivative instruments, by type, at December 31, 2015 and 2014. The gains (losses) are reflected in the statement of changes in net assets available for benefits as net realized and unrealized gains on investments.

	2015	2014
Equity index futures	\$ -	\$ 92,566
International equity index futures	-	587,849
Fixed-income futures	(1,812,206)	5,370,125
Total	<u>\$ (1,812,206)</u>	<u>\$ 6,050,540</u>

The Plan uses equity futures contracts primarily to achieve investment policy objectives for asset allocation. On behalf of the Plan, investment managers enter into various futures contracts in domestic equity, international equity, and fixed-income futures. These contracts, which are considered derivatives under generally accepted accounting principles, are agreements between two parties to buy or sell a security of financial interest at a set price on a future date and are standardized and exchange traded. Upon entering into such a contract on behalf of the Plan, the investment manager is required to pledge to a broker an amount of cash or securities equal to the minimum initial margin requirements of the exchange on which the contract is traded. Pursuant to the contract, the investment manager agrees to receive from or pay to the broker an amount of cash equal to the daily fluctuation in the value of the contract. Such receipts or payments are known as variation margin and are recorded on a daily basis by the Trustee as realized gain or loss equal to the difference in the value of the contract between daily closing prices.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements December 31, 2015 and 2014

Note 5 - Derivative Instruments (Continued)

The following table presents open futures contracts as of December 31, 2015:

	Number of Buy Contracts	Expiration	Notional
Fixed-income futures:			
US Long Bond	321	3/20/2016	\$ 49,353,750
US Ultra Bond	72	3/20/2016	11,425,500
Total fixed-income futures	393		\$ 60,779,250

The following table presents open futures contracts as of December 31, 2014:

	Number of Buy Contracts	Expiration	Notional
Fixed-income futures:			
US Long Bond	360	3/21/2015	\$ 52,042,500
US Ultra Bond	148	3/21/2015	24,447,750
Total fixed-income futures	508		\$ 76,490,250

The derivatives are recorded as part of accrued income on the statement of net assets available for benefits.

Note 6 - Westridge Capital Management Fund Investment

Through January 2009, the Plan had invested \$56.5 million in the Westridge Capital Management Fund. On February 25, 2009, the Securities and Exchange Commission (SEC) took legal action against the fund managers of Westridge Capital Management and obtained a court order to freeze the assets of the fund, as the fund managers were placed under investigation for misappropriation of funds in a complex investment scheme involving affiliated entities owned by the fund managers. After this action, the plan sponsor wrote off the Plan's investment in this fund. On May 27, 2009, the court-appointed receiver in the legal action filed a preliminary report indicating that a substantial amount of the assets had been recovered and were under the receiver's control. The Plan recovered \$28.6 million and \$9.7 million in 2011 and 2010, respectively.

In March 2013, the Plan received a favorable court order regarding an additional settlement pertaining to the Westridge investments with the former investment advisor, receiving approximately \$1.4 million on April 23, 2013.

Acument Global Technologies, Inc. Pension Plan

Notes to Financial Statements December 31, 2015 and 2014

Note 6 - Westridge Capital Management Fund Investment (Continued)

On July 25, 2014, the Plan settled its outstanding claim against the former investment advisor related to the Westridge investment.

The final settlement payments were received by the Plan on August 1, 2014 and October 28, 2015 and are shown as investment recovery income on the statement of changes in net assets.

Note 7 - Tax Status

The Plan has received a determination letter from the Internal Revenue Service indicating that the Plan, as designed, is qualified for tax-exempt treatment under the applicable section of the Internal Revenue Code. Accordingly, no provision for income taxes has been made in the accompanying financial statements.

Note 8 - Plan Termination

Effective July 1, 2015, the Plan filed notice of intent to terminate the Plan. Upon termination its net assets generally will not be available on a pro-rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guaranty, while other benefits may not be provided for at all. The Plan intends to fund all outstanding participant benefits upon termination.

Acument Global Technologies, Inc. Pension Plan

Schedule of Assets Held at End of Year (in Liquidation) Form 5500, Schedule H, Line 4i EIN 20-5110172, Plan No. 005 December 31, 2015

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Money Market Funds			
Morgan Stanley Bank Deposits Program - 02	Money market fund	\$ 6,103,298	\$ 6,103,298
Morgan Stanley Bank Deposits Program - 03	Money market fund	323,877	323,877
Morgan Stanley Liquid Asset Fund - 07	Money market fund	672,191	672,191
BMO Prime Money Market CI Y #200 - 01	Money market fund	2,174,730	2,174,730
BMO Prime Money Market CI Y #200 - 11	Money market fund	7,067,146	7,067,146
Total Money Market Funds		16,341,242	16,341,242
Marketable Limited Partnerships			
Blackstone Real Estate Income Fund II Holdbk A	Marketable Limited Partnerships	794,492	794,492
Total Marketable Limited Partnerships		794,492	794,492
Registered Investment Companies			
Doubleline Total Return Bond Fund	Registered investment companies - Fixed-income fund	11,910,706	11,304,660
Eaton Vance High Yield Municipals Fund	Registered investment companies - Fixed-income fund	5,436,336	6,273,805
Nuveen High Yield Municipal Bond	Registered investment companies - Fixed-income fund	5,984,687	6,101,767
Lord Abbett Bond Debenture Fund	Registered investment companies - Fixed-income fund	3,756,684	3,361,739
Total Registered Investment Companies		27,088,413	27,041,971
Corporate Bonds			
Baxalta Inc Sr 144a NT	Corporate debt instruments - Intermediate	566,093	559,130
Citigroup Inc Sub NT	Corporate debt instruments - Intermediate	1,352,783	1,363,514
Goldman Sachs Group Inc Sub NT	Corporate debt instruments - Intermediate	496,500	496,180
Hospitality Pptys Tr Sr NT	Corporate debt instruments - Intermediate	1,477,581	1,427,163
Hospitality Pptys Tr Sr NT	Corporate debt instruments - Intermediate	425,882	408,038
Lam Research Corp Sr NT	Corporate debt instruments - Intermediate	856,591	800,071
May Dept Stores Co Sr NT	Corporate debt instruments - Intermediate	788,313	720,947
Williams Partners L P New Fr	Corporate debt instruments - Intermediate	862,189	647,677
AOL Time Warner Inc Deb	Corporate debt instruments - Long	1,046,364	954,842
AT&T Inc Gbl NT	Corporate debt instruments - Long	1,088,551	1,035,016
AT&T Inc NT	Corporate debt instruments - Long	1,572,199	1,420,080
AT&T Inc Gbl NT	Corporate debt instruments - Long	1,274,805	1,165,324
Alabama Pwr Co Sr NT	Corporate debt instruments - Long	1,904,516	1,750,337
Alleghany Corp Del Sr NT	Corporate debt instruments - Long	1,282,945	1,204,417
Amerada Hess Corp NT	Corporate debt instruments - Long	1,465,988	1,092,113
Apple Inc NT	Corporate debt instruments - Long	999,324	873,874
Biogen Inc Sr NT	Corporate debt instruments - Long	1,219,488	1,200,456
Buckeye Partners L P NT	Corporate debt instruments - Long	774,475	578,654
Burlington Northn Santa Fe CP Sr Deb	Corporate debt instruments - Long	992,643	987,852
Cf Inds Inc Sr NT	Corporate debt instruments - Long	1,278,125	1,060,051
CME Group Inc NT	Corporate debt instruments - Long	776,324	795,733
Comcast Corp New Sr NT	Corporate debt instruments - Long	1,741,691	1,670,471
Conocophillips NT	Corporate debt instruments - Long	738,297	606,728
Consolidated Edison Co N Y Inc Sr NT	Corporate debt instruments - Long	254,745	258,131
Dr Pepper Snapple Group Inc Sr NT	Corporate debt instruments - Long	244,358	239,546
Duke Energy Progress Inc 1m Bd	Corporate debt instruments - Long	2,162,241	2,102,623
Energy Transfer Partners L P	Corporate debt instruments - Long	444,817	346,361
Energy Transfer Prtnrs L P Sr NT	Corporate debt instruments - Long	64,551	50,720
Energy Transfer Prtnrs L P Sr NT	Corporate debt instruments - Long	1,376,812	994,790
Enlink Midstream Partners LP Sr NT	Corporate debt instruments - Long	481,905	310,040
Enterprise Prods Oper LLC Sr NT	Corporate debt instruments - Long	1,110,822	879,522
Exelon Generation Co LLC Sr NT	Corporate debt instruments - Long	1,183,768	1,033,599
Ford Mtr Co Del NT	Corporate debt instruments - Long	200,796	197,952
Freeport McMoran Inc Sr NT	Corporate debt instruments - Long	124,395	66,250
General Electric Co CD	Corporate debt instruments - Long	1,346,155	1,301,849

Acument Global Technologies, Inc. Pension Plan

Schedule of Assets Held at End of Year (in Liquidation) Form 5500, Schedule H, Line 4i EIN 20-5110172, Plan No. 005 December 31, 2015

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
General Elec Cap Corp Medium Term	Corporate debt instruments - Long	706,044	727,782
Gilead Sciences Inc Sr NT	Corporate debt instruments - Long	1,772,294	1,786,233
Goldman Sachs Group Inc Medium Term	Corporate debt instruments - Long	1,510,912	1,466,445
Goldman Sachs Group Inc Sr NT	Corporate debt instruments - Long	470,649	471,856
Corporate Bonds (Continued)			
HSBC Bk USA N A Global Medium Term	Corporate debt instruments - Long	\$ 310,834	\$ 307,071
Harris Corp Del Sr NT	Corporate debt instruments - Long	1,729,373	1,654,439
Hasbro Inc NT	Corporate debt instruments - Long	835,827	773,467
Hewlett Packard Co Sr 144a NT	Corporate debt instruments - Long	489,667	465,177
Intel Corp Sr NT	Corporate debt instruments - Long	1,816,538	1,828,541
International Business Machs Corp	Corporate debt instruments - Long	725,433	691,534
Intl Paper Co Sr NT	Corporate debt instruments - Long	946,622	832,394
JPMorgan Chase & Co Sub NT	Corporate debt instruments - Long	1,398,302	1,382,014
Jefferies Group Inc New Sr NT	Corporate debt instruments - Long	1,226,732	1,118,827
Johnson S C & Son Inc	Corporate debt instruments - Long	974,276	920,577
Kla Tencor Corp Sr NT	Corporate debt instruments - Long	1,409,968	1,364,062
Kinder Morgan Energy Partners Sr NT	Corporate debt instruments - Long	2,084,529	1,506,749
Laboratory Corp Amer Hldgs Sr NT	Corporate debt instruments - Long	1,433,915	1,269,987
Marathon Pete Corp Sr NT	Corporate debt instruments - Long	1,042,356	971,139
Medtronic Inc Sr Gbl NT	Corporate debt instruments - Long	140,098	139,246
Memorial Sloan Kettering Cance TX Bd	Corporate debt instruments - Long	1,652,420	1,601,085
Microsoft Corp Sr NT	Corporate debt instruments - Long	1,611,699	1,638,962
Mosaic Co New Sr NT	Corporate debt instruments - Long	698,766	584,685
Motorola Solutions Inc Sr NT	Corporate debt instruments - Long	871,808	652,148
Nationwide Finl Svcs Inc Sr 144a	Corporate debt instruments - Long	737,987	700,756
Norfolk Southern Corp Sr NT	Corporate debt instruments - Long	496,635	478,080
Novartis Capital Corp NT	Corporate debt instruments - Long	608,195	607,271
Pacific Lifecorp Sr 144a NT	Corporate debt instruments - Long	946,421	896,597
Pacificcorp	Corporate debt instruments - Long	313,179	278,318
Pacificcorp	Corporate debt instruments - Long	1,707,336	1,630,456
Protective Life Corp Sr NT	Corporate debt instruments - Long	1,594,875	1,464,046
Qualcomm Inc Sr NT	Corporate debt instruments - Long	674,471	621,957
Rowan Cos Inc Sr NT	Corporate debt instruments - Long	1,293,026	736,209
S C Johnson & Son Inc Sr NT 144a	Corporate debt instruments - Long	703,958	679,761
Southwestern Pub Svc Co 1stm Bd	Corporate debt instruments - Long	1,371,163	1,370,660
Sunoco Logistics Partners Sr NT	Corporate debt instruments - Long	253,294	189,360
Sysco Corp Sr NT	Corporate debt instruments - Long	581,863	511,700
Teachers Ins & Annuity Assn Amer	Corporate debt instruments - Long	2,354,427	2,217,148
Time Warner Cable Inc NT	Corporate debt instruments - Long	640,740	521,175
21st Centy Fox Amer Inc Sr Gbl	Corporate debt instruments - Long	2,240,728	2,222,056
United Technologies Corp NT	Corporate debt instruments - Long	1,117,775	1,031,260
United Technologies Corp NT	Corporate debt instruments - Long	1,371,112	1,294,046
Unitedhealth Group Inc NT	Corporate debt instruments - Long	1,384,665	1,406,142
Verizon Communications Inc Sr NT	Corporate debt instruments - Long	2,910,242	2,705,009
Verizon Communications Inc Sr NT	Corporate debt instruments - Long	2,999,204	2,786,343
Viacom Inc New Sr NT	Corporate debt instruments - Long	1,431,300	1,118,011
Visa Inc Sr NT	Corporate debt instruments - Long	1,114,568	1,130,730
Wells Fargo & Co New Medium Term Sr	Corporate debt instruments - Long	1,424,060	1,455,680
Williams Partners L P Sr NT	Corporate debt instruments - Long	981,286	633,467
Total Corporate Bonds		93,764,057	85,760,780
International Bonds			
Rio Tinto Fin USA LTD Sr NT	Foreign Obligations - Intermediate	595,458	544,650
Santander Issuances S A Sub NT	Foreign Obligations - Intermediate	400,000	393,940
Societe Generale Sr 144a NT	Foreign Obligations - Intermediate	787,512	754,968

Acument Global Technologies, Inc. Pension Plan

Schedule of Assets Held at End of Year (in Liquidation) Form 5500, Schedule H, Line 4i EIN 20-5110172, Plan No. 005 December 31, 2015

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Societe Generale Sub 144a NT	Foreign Obligations - Intermediate	1,693,574	1,644,988
Bhp Billiton Fin USA LTD Sr NT	Foreign Obligations - Long	1,198,698	988,680
Burlington Res Fin Co Bds	Foreign Obligations - Long	1,048,094	869,866
Colombia Rep Sr NT	Foreign Obligations - Long	321,338	260,063
Colombia Rep Sr Gbl Bd	Foreign Obligations - Long	409,500	375,750
Edf S A Sr 144a NT	Foreign Obligations - Long	1,892,730	1,825,386
EnSCO PLC Sr NT	Foreign Obligations - Long	143,003	98,879
GE Capital International Fdg Fr	Foreign Obligations - Long	1,760,038	1,960,342
Ingersoll Rand Luxembourg Fin Sr NT	Foreign Obligations - Long	770,367	784,814
Koninklijke Philips Electrs NV NT	Foreign Obligations - Long	2,011,863	1,796,994
Noble Hold Int LTD Sr NT	Foreign Obligations - Long	437,934	287,946
Peru Rep Bd	Foreign Obligations - Long	594,600	554,400
Petroleos Mexicanos Bd	Foreign Obligations - Long	753,113	568,017
Republic of Turkey Gbl NT	Foreign Obligations - Long	1,418,002	1,354,760
United Mexican Sts MTN Gbl NT	Foreign Obligations - Long	2,093,512	1,885,770
Total International Bonds		18,329,334	16,950,211
U.S. Government and Municipal Securities			
US Treasury Note - Dtd 11/15/2015	Fixed-income Treasury & Federal Agencies	1,591,635	1,581,624
US Treasury Bond Dtd 8/15/2015	Fixed-income Treasury & Federal Agencies	2,610,762	2,588,914
Bay Area Toll Auth Calif Toll Rev	State and Municipal - Long	1,462,726	1,381,393
California ST GO Bds Taxable	State and Municipal - Long	1,133,421	1,154,745
Chicago Ill Tran Auth Sales & Rev	State and Municipal - Long	764,595	714,765
Chicago Ill Tran Auth Sales & Rev	State and Municipal - Long	1,132,833	1,080,865
District Columbia Wtr & Swr Au Pub	State and Municipal - Long	144,091	140,850
Illinois ST Taxable Pension	State and Municipal - Long	1,008,639	988,204
New Jersey ST Transn Tr Fd Aut	State and Municipal - Long	1,756,108	1,411,981
New York N Y GO Bds Subser Taxable	State and Municipal - Long	719,522	751,049
New York N Y GO Bds 2010 D Taxable	State and Municipal - Long	1,249,684	1,204,054
New York ST Dorm Auth ST Pers Income	State and Municipal - Long	389,126	381,600
Pennsylvania ST GO Bds 1st SE	State and Municipal - Long	1,724,015	1,658,252
Total U.S. Government and Municipal Securities		15,687,157	15,038,297
Total Investments			\$ 161,926,993

Acument Global Technologies, Inc. Pension Plan

Schedule of Reportable Transactions(in Liquidation) Form 5500, Schedule H, Line 4j EIN 20-5110172, Plan No. 005 Year Ended December 31, 2015

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net (Loss) Gain
Category (iii) - A series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of the total Plan assets						
U.S. Treasury Note Dtd 5/15/15	U.S. Government and Municipal Security: Purchases - 3 Sales - 1	\$ 7,655,756	\$ -	\$ 7,655,756	\$ 7,655,756	\$ -
U.S. Treasury Note Dtd 9/30/09	U.S. Government and Municipal Security: Purchases - 2 Sales - 1	-	7,651,952	7,655,756	7,651,952	(3,804)
U.S. Treasury Note Dtd 7/31/09	U.S. Government and Municipal Security: Purchases - 1 Sales - 1	7,173,751	-	7,173,751	7,173,751	-
U.S. Treasury Note Dtd 2/15/15	U.S. Government and Municipal Security: Purchases - 14 Sales - 12	-	7,139,727	7,173,751	7,139,727	(34,024)
U.S. Treasury Note Dtd 8/15/06	U.S. Government and Municipal Security: Purchases - 2 Sales - 1	49,176,913	-	49,176,913	49,176,913	-
U.S. Treasury Bond Dtd 8/15/15	U.S. Government and Municipal Security: Purchases - 13 Sales - 6	24,163,335	48,621,056	49,176,913	48,621,056	(555,857)
		-	23,776,321	24,163,335	24,163,335	-
		10,398,240	-	24,163,335	23,776,321	(387,014)
		-	10,309,380	10,398,240	10,398,240	-
		10,398,240	-	10,398,240	10,309,380	(88,860)
		-	6,392,208	10,398,240	10,398,240	-
				6,388,021	6,392,208	4,187
BMO Primary Money Market Cl Y #200	Money Market Fund: Purchases - 221 Sales - 237	177,892,651	-	177,892,651	177,892,651	-
Bank Deposits Program Morgan Stanley Citigroup	Money Market Fund: Purchases - 134 Sales - 65	-	177,588,360	177,588,360	177,588,360	-
Morgan Stanley Liquid Asset Fund #3160	Money Market Fund: Purchases - 111 Sales - 66	192,791,949	-	192,791,949	192,791,949	-
		-	214,064,432	214,064,432	214,064,432	-
		72,050,445	-	72,050,445	72,050,445	-
		-	71,987,023	71,987,023	71,987,023	-

Acument Global Technologies, Inc. Pension Plan

Schedule of Reportable Transactions(in Liquidation) (Continued) Form 5500, Schedule H, Line 4j EIN 20-5110172, Plan No. 005 Year Ended December 31, 2015

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net (Loss) Gain
Vanguard Bond Index Fund Long Term	Registered Investment Company - Purchases - 3	\$ 7,200,477	\$ -	\$ 7,200,477	\$ 7,200,477	\$ -
Lord Abbett Bond Debenture Fund	Registered Investment Company: Purchases - 14 Sales - 6	600,874 -	- 16,500,965	600,874 17,130,193	600,874 16,500,965	- (629,228)
U.S. Treasury Bond Dtd 2/15/15	U.S. Government and Municipal Security: Purchases - 26 Sales - 18	20,628,423 -	- 20,590,745	20,628,423 20,628,423	20,628,423 20,590,745	- (37,678)
U.S. Treasury Bond Dtd 5/15/15	U.S. Government and Municipal Security: Purchases - 16 Sales - 19	10,639,313 -	- 10,611,171	10,639,313 10,639,313	10,639,313 10,611,171	- (28,142)
U.S. Treasury Note Dtd 8/15/14	U.S. Government and Municipal Security: Purchases - 9 Sales - 18	8,596,519 -	- 11,265,600	8,596,519 11,125,769	8,596,519 11,265,600	- 139,831
U.S. Treasury Bond Dtd 11/15/14	U.S. Government and Municipal Security: Purchases - 26 Sales - 41	24,609,378 -	- 24,277,860	24,609,378 24,609,378	24,609,378 24,277,860	- (331,518)

There were no Category (i), (ii), or (iv) reportable transactions during the year.

Schedule SB, line 26 - Schedule of Active Participant Data
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005

Age and Service Distribution of Active Members

Completed Years of Credited Service on January 1, 2015

Attained Age	Under 1 year	1 to 4 years	5 to 9 years	10 to 14 years	15 to 19 years	20 to 24 years	25 to 29 years	30 to 34 years	35 to 39 years	Over 40 years	Total
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
<25											
25-29											
30-34	1	9	10								20
35-39	7	22	24	15							68
40-44	3	25	43	29	10						110
45-49	9	16	49	33	15	7					129
50-54	4	22	50	36	28	36	5				181
55-59	5	15	41	25	8	27	16	5			142
60-64	1	11	28	17	7	8	4	8	3		87
65-69		1	5	1	2	1			3		13
70&Up											
Total	30	121	250	156	70	79	25	13	6		750

	<u>January 1, 2015</u>	<u>January 1, 2014</u>
Number of active members	750	823
Average age	50.64	49.99
Average years of service	11.52	11.74

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005

Plan Sponsor	Acument Global Technologies, Inc.
Discount Rate	4.06% per annum, compounded annually as of December 31, 2014 4.30% per annum, compounded annually as of August 1, 2014 4.41% per annum, compounded annually as of June 19, 2014
Interest Rate for ASC 960	2.85% as of January 1, 2015 6.60% as of January 1, 2014
Interest Rate for Funding	The three segment rates used as of January 1, 2015 (2015 Transportation Act corridor applied): 1st Segment Rate (September 2014): 4.72% 2nd Segment Rate (September 2014): 6.11% 3rd Segment Rate (September 2014): 6.81% Effective Interest Rate: 6.31% The three segment rates used as of January 1, 2014 (2014 Transportation Act corridor applied): 1st Segment Rate (September 2013): 4.99% 2nd Segment Rate (September 2013): 6.32% 3rd Segment Rate (September 2013): 6.99% Effective Interest Rate: 6.52%
Compensation Increases	N/A
Assumed Cost-of-Living Adjustment	2.50%
Expected Return on Assets for ASC 715	2.85% as of January 1, 2015 4.00% as of August 1, 2014 4.00% as of June 19, 2014
Value of Plan Assets (Funding)	As of January 1, 2015, the Actuarial Value of Assets is set equal to the Market Value of Assets which remains unchanged from last year.
Mortality	ASC 715 – RP-2014 Blue Collar Table with MP-2014 generational improvement scale as of January 1, 2015. IRS 2014 Separate Static Mortality Table for blue collar workers as of January 1, 2014. ASC 960 – RP-2014 Blue Collar Table with MP-2014 generational improvement scale as of January 1, 2015 and January 1, 2014. Funding - IRS 2015 Separate Static Mortality Table as of January 1, 2015, and IRS 2014 Separate Static Mortality Table as of January 1, 2014, as prescribed by the Pension Protection Act of 2006.

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005

**Retirement
(Decrement Set #1)**

The following rates were assumed for the participants covered by the main formula. These rates were also assumed for the following merged in plans:

Avdel Salaried, Fastener, and Ring Screw Works.

<u>Age</u>	<u>Rate (%)</u>	<u>Age</u>	<u>Rate (%)</u>
55	3.0	63	15.0
56	3.0	64	15.0
57	3.0	65	45.0
58	3.0	66	20.0
59	3.0	67	20.0
60	6.0	68	20.0
61	6.0	69	20.0
62	45.0	70	100.0

Exceptions to the above rates are as follows:

- Retirement decrements for Ring Screw employees for ages prior to 60 are set to 0 %.

**Retirement
(Decrement Set #2)**

The following rates were assumed for the merged plans of Flemingsburg, Greensburg and the remaining Hourly Plans:

<u>Age</u>	<u>Rate (%)</u>
60	5.6
61	6.4
62	7.3
63	7.9
64	8.5
65	100.0

Retirement (Other)

It was assumed for the merged in plan of Elco that participants will retire upon becoming eligible for normal retirement.

Disability Rate

None.

Disabled Mortality

The same as healthy mortality.

**Representative
Termination Rates**

Withdrawal rates for representative ages for participants covered by the main pay-related formula and for the merged in plan of Avdel Salaried:

<u>Age</u>	<u>Male %</u>	<u>Female %</u>
20	7.4	12.4
25	4.9	7.4
30	3.4	4.9
40	1.3	2.4
50	0.0	0.7
55	0.0	0.0

Exception to the above rates are as follows:

- The Avdel Salaried group assumes the male rates noted above for all participants.

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005

***Representative
Termination Rates
(cont.)***

Withdrawal rates for representative ages for Aerospace Fastener and Avdel Cherry Fastener.

<u>Age</u>	<u>Male %</u>	<u>Female %</u>
20	14.9	24.9
25	9.9	14.9
30	6.9	9.9
40	2.8	4.9
50	0.4	1.6
55	0.0	0.4

Withdrawal rates for representative ages for participants of the former Elco Industries Pension Plan:

<u>Age</u>	<u>Male %</u>	<u>Female %</u>
20	6.6	6.6
25	5.3	5.3
30	4.8	4.8
40	3.8	3.8
50	1.5	1.5
55	0.3	0.3

Withdrawal rates for representative ages for the merged in plans of Flemingsburg, Greensburg, and the remaining Hourly Plans:

<u>Years of Service</u>	<u>Rates %</u>
0	49.00
1	20.50
2	14.40
5	8.89
8	5.46
10	4.37
15	3.00
20	2.28

Withdrawal rates for representative ages for merged in plan of Ring Screw Works:

<u>Attained Age</u>	<u>Male %</u>	<u>Female %</u>
20	5.00	7.50
25	5.00	7.50
30	3.75	5.00
35	2.50	3.75
40	1.50	2.50
45	0.75	1.25
50	0.00	0.00

Form of Payment

Participants are assumed to elect the normal form

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005

Marriage

80% of the participants are married for the majority of the subgroups. For the merged in plan of Ring Screw Works, 100% of the participants are assumed to be married. The male spouse is assumed to be three years older than the female spouse.

**ATTACHMENT TO THE 2015 SCHEDULE H OF FORM 5500
LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) &
LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS**

Plan Sponsor: Acument Global Technologies, Inc.

Plan Name: Acument Global Technologies, Inc. Pension Plan

Plan Year: January 1, 2015 to December 31, 2015

EIN: 20-5110172

Plan No.: 005

Item 4i- Schedule of Assets Held at End of Year

Pages 17 through 19 of the attached auditor's report of the Plan for the plan year ending December 31, 2015 provides the schedule of assets information.

Item 4j- Schedule of Reportable Transactions

Pages 20 through 21 of the attached auditor's report of the Plan for the plan year ending December 31, 2015 provides the schedule of reportable transactions.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

► **Round off amounts to nearest dollar.**
 ► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan ACUMENT GLOBAL TECHNOLOGIES, INC. PENSION PLAN	B Three-digit plan number (PN) ►	005
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ACUMENT GLOBAL TECHNOLOGIES, INC.	D Employer Identification Number (EIN) 20-5110172	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500		

Part I Basic Information

1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2015</u>			
2 Assets:			
a Market value	2a	283993755	
b Actuarial value	2b	283993755	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	3000	148196835	148196835
b For terminated vested participants	4269	76501647	76501647
c For active participants	750	18943681	19921491
d Total	8019	243642163	244619973
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	6.31%	
6 Target normal cost	6	3200000	

Statement by Enrolled Actuary
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	 Signature of actuary	<u>5/9/16</u> Date
Jennifer A. James, A.S.A., M.A.A.A. Type or print name of actuary		1405902 Most recent enrollment number
PricewaterhouseCoopers LLP Firm name		617-530-4608 Telephone number (including area code)
101 Seaport Boulevard, Suite 500 PricewaterhouseCoopers LLP Boston MA 02210 Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	3429895
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	3429895
10 Interest on line 9 using prior year's actual return of <u>19.91</u> %	0	682892
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		22663422
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.52</u> %		1477655
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
c Total available at beginning of current plan year to add to prefunding balance		24141077
d Portion of (c) to be added to prefunding balance		24141077
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	28253864

Part III Funding Percentages

14 Funding target attainment percentage	14	104.54%
15 Adjusted funding target attainment percentage	15	116.09%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	105.93%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
03/07/2016	34000000	0			
Totals ▶			18(b)	34000000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	31633157

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No
c If line 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.72%	2nd segment: 6.11%	3rd segment: 6.81%	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	3200000	
b Excess assets, if applicable, but not greater than line 31a	31b	3200000	
32 Amortization installments:			
a Net shortfall amortization installment	Outstanding Balance	Installment	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	31633157	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	31633157	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

Schedule SB, line 22 - Description of Weighted Average Retirement Age
Acument Global Technologies, Inc. Pension Plan
EIN - 20-5110172 and PN - 005

Addendum A		1000		
54	0	1000	0	0
55	0.03	970	30	1650
56	0.03	941	29	1624
57	0.03	913	28	1596
58	0.03	886	27	1566
59	0.03	859	27	1593
60	0.06	807	52	3120
61	0.06	759	48	2928
62	0.45	417	342	21204
63	0.15	354	63	3969
64	0.15	301	53	3392
65	0.45	166	135	8775
66	0.2	133	33	2178
67	0.2	106	27	1809
68	0.2	85	21	1428
69	0.2	68	17	1173
70	1	0	68	4760

Average 62.77

Addendum A Actives 23.07%

Addendum B		1000		
54	0	1000	0	0
55	0	1000	0	0
56	0	1000	0	0
57	0	1000	0	0
58	0	1000	0	0
59	0	1000	0	0
60	0.056	944	56	3360
61	0.064	884	60	3660
62	0.073	819	65	4030
63	0.079	754	65	4095
64	0.085	690	64	4096
65	1	0	690	44850
66	1	0	0	0
67	1	0	0	0
68	1	0	0	0
69	1	0	0	0
70	1	0	0	0

Average 64.09

Addendum B Actives 40.13%

Addendum N		1000		
54	0	1000	0	0
55	0	1000	0	0
56	0	1000	0	0
57	0	1000	0	0
58	0	1000	0	0
59	0	1000	0	0
60	0.06	940	60	3600
61	0.06	884	56	3416
62	0.45	486	398	24676
63	0.15	413	73	4599
64	0.15	351	62	3968
65	0.45	193	158	10270
66	1	0	193	12738
67	1	0	0	0
68	1	0	0	0
69	1	0	0	0
70	1	0	0	0

Average 63.27

Addendum N Actives 34.67%

Addendums E & X		1000		
54	0	1000	0	0
55	0	1000	0	0
56	0	1000	0	0
57	0	1000	0	0
58	0	1000	0	0
59	0	1000	0	0
60	0	1000	0	0
61	0	1000	0	0
62	0	1000	0	0
63	0	1000	0	0
64	0	1000	0	0
65	1	0	1000	65000
66	1	0	0	0
67	1	0	0	0
68	1	0	0	0
69	1	0	0	0
70	1	0	0	0

Average 65.00

Addendum E Actives 2.13%

Weighted Average Retirement Age 63.52

Schedule SB, Part V – Summary of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Principal Plan Provisions

<i>Plan Sponsor</i>	Acument Global Technologies, Inc.
<i>Effective Date</i>	December 31, 1943.
<i>Credited Service</i>	<p>The lesser of 35 years or the sum of:</p> <ul style="list-style-type: none">• Credited Service under Benefit Part 1 of the Textron Master Retirement Plan through December 31, 1975; plus• Years and completed months of covered employment subsequent to December 31, 1975; plus• Years and completed months of employment by a predecessor company if included pursuant to Plan amendment plus• Years and completed months subsequent to termination of employment as a result of total disability and prior to age 65, death, recovery or commencement of benefits under the Plan.
<i>Vesting Service</i>	Years and completed months of employment by an Employment Unit and any Predecessor of such Employee Unit.
<i>Compensation</i>	Wages including 401(k) and flex deferrals, but not including reimbursements or other expenses allowances, fringe benefits, moving expenses, other deferred compensation and welfare benefits credited or paid.
<i>Average Compensation</i>	Based on best consecutive 5 calendar years of Compensation during all employment.
<i>Covered Compensation</i>	82.5% of the career average Social Security taxable wage base for an individual attaining Social Security Retirement Age in that year.
<i>Eligibility</i>	A Covered Employee employed for at least 1,000 hours in the first 12 months of employment or for any calendar year.
<i>Normal Form of Payment</i>	Single life annuity, unless married. If married, on a reduced basis, a 50% joint and surviving spouse form is automatic unless the spouse consents otherwise.

Schedule SB, Part V – Summary of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Principal Plan Provisions

Optional Form of Payment

Participant and spouse may elect life-only, 100% joint and surviving spouse, or joint and 50% or 100% survivor annuity.

Normal Retirement

Benefits are frozen as of 10/1/07

Age 65. For former AVCO participants, the monthly benefit is the sum of (1) and (2) below:

- (1) Accrued monthly benefits at December 31, 1988 times 5-year Average Compensation at date of calculation divided by 5-year Average compensation at December 31, 1988.

Plus

- (2) The sum of (a) 1.5% of the difference between monthly Average Compensation and Covered Compensation, and (b) 1% of the lesser of Covered Compensation or monthly Average Compensation; times (c) Credited Service after December 31, 1988 subject to a total limited of 35 years.

For all other participants, the monthly benefit if equal to (2) above, using all credited service subject to a limit of 35 years.

For all participants, the monthly benefit cannot be less than \$50 times Credited Service, subject to a limited of 5 years.

Early Retirement

Age 60 or age 55 with at least 10 years of Vesting Service, or completion of 20 years of Vesting Service regardless of age: accrued normal retirement benefit reduced 5/12% for each month of benefit commencement before age 62 down to age 57, with reduction by table for commencement at younger ages.

Disability Retirement

Eligible for Federal Social Security benefits and disabled during employment: continued to accrued Credited Service and Vesting Service until the earlier of death, recovery, age 65 or pension commencement.

Employees transferred to other Textron Plans who subsequently become disabled continue to accrue Vesting Service only.

Schedule SB, Part V – Summary of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Principal Plan Provisions

Termination Benefit 5 Years of Vesting Service: accrued normal benefit is payable in full at 65 or commencing between the age of 55 and 65 reduced 5/9% for each of the first 60 months and 5/18% for each of the next 60 months prior to age 65.

Death Benefit

Pre-Retirement:

Upon the death of a vested married Employee, the surviving spouse shall receive, commencing on the earliest commencement or date of death, if later, the 50% surviving spouse benefit that would have been payable to the spouse had the Employee terminated at death and elected early commencement of benefits. Upon the death of a participant eligible for Normal or Early Retirement, a death benefit will be payable to the beneficiary equal to 60 monthly payments of the participant's life annuity that would have been payable had he retired at death.

Post-Retirement:

The beneficiary of a participant who dies while receiving or eligible to receive a normal or early retirement benefit shall be eligible to receive a death benefit if the participant had not yet received 60 monthly payments. Death benefits are equal to annuity for the remainder of the 60-month period in the amount of the participant's single life annuity.

This death benefit is in addition to any other elected option.

Changes in Plan Provisions since Prior Year

None.

Schedule SB, Part V – Summary of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Hourly Employees

<i>Plan Sponsor</i>	Acument Global Technologies, Inc.
<i>Effective Date</i>	Merged in effective January 1, 1996.
<i>Employee</i>	Hourly paid persons not represented by a collective bargaining unit employed by any of the participating units.
<i>Credited Service</i>	A participant earns one year of Credited Service for each calendar year of 1,800 or more Hours of Service, reduced pro rata to the 1/10th year is less. Additional periods may be credited in accordance with each participating unit's Benefit Schedule.
<i>Vesting Service</i>	An Employee earns one year of Vesting Service for each calendar year of 1,000 or more Hours of Service after the date specified in his participating unit's Benefit Schedule, subject to a minimum of the Credited Service earned for that year.
<i>Hour of Service</i>	Such hours include all periods of time for which the Employee is paid by the Company or by a member of the Controlled Group, and also all other hours as required under Department of Labor regulations.
<i>Eligibility</i>	An Employee participates according to the applicable schedule in the plan if employed at a least 1,000 hours in the first 12 months of employment or for any calendar year.
<i>Normal Form of Payment</i>	Single life annuity, unless married. If married, on a reduced basis, a 50% joint and surviving spouse form is automatic unless the spouse consents otherwise.
<i>Optional Form of Payment</i>	Participant and spouse may elect life-only, 100% joint and surviving spouse, or joint and 50% or 100% survivor annuity.

Schedule SB, Part V – Summary of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Hourly Employees

Normal Retirement

Benefits are frozen as of 10/1/07

Age 65. Monthly benefit is equal to applicable rate below per year of Credited Service.

<u>Benefit Division</u>	<u>Level</u>
American Screw (Wytheville)	\$25.50
Burkland	19.50
Decorah	26.00
Elco Construction Products	26.00
Elco Logistics	24.00
Elk Creek	24.50
Flexalloy	15.00
Logistics Nashville (Anchor Wire	12.00
Precision Commercial	26.00
Precision Formed Products	25.00
Wolverine (Jackson)	20.00
Ray Carl	25.00
Rockford Central Service	26.00
Sems	26.00
Spencer	23.00
Stanfield	20.00
Syntek	26.00
Taptite (Belvidere)	26.00
Trox (Rochester)	26.00

Early Retirement

Age 55 and 10 years Vesting Service: accrued normal benefit, reduce 1/2% per month for each month benefit commencement precedes age 62.

Disability Retirement

Available to participants at the Wolverine location: 10 years Vesting Service and eligible for Social Security disability, commencing 6 months after total disability: unreduced accrued monthly benefit payable until the earlier of age 65 recovery.

Termination Benefit

5 years of Vesting Service: accrued normal benefit is payable in full at age 65, or reduced 1/2% per month for early commencement from age 65.

Schedule SB, Part V – Summary of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Hourly Employees

Death Benefit

Pre-Retirement

Upon the death of a participant after 5 years of Vesting Service, the surviving spouse shall receive a 50% survivor benefit computed as if the participant had terminated employment at date of death, survived to age 55, and elected commencement of benefits under the Normal Form of Payment and died at that time.

Effective July 1st, 1985, Elco Rockford participants' accrued benefits will be reduced per the plan rules for this coverage.

Effective January 1st, 1986, Elco Precision Stamping Hourly participants' accrued benefits will be reduced per the plan rules for this coverage.

Post Retirement

Elected form of payment.

Changes in Plan Provisions since Prior Year

None

Schedule SB, Part V – Summary of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Avdel Plan Employees

<i>Plan Sponsor</i>	Acument Global Technologies, Inc.
<i>Effective Date</i>	Merged in effective January 1, 1997.
<i>Employee</i>	All Employees not covered under a separately negotiated bargaining agreement at Avdel.
<i>Vested Service</i>	An Employee earns one year of Vesting Services for each calendar year of 1,000 or more Hours of Service, subjected to a minimum of the Credited Service earned for that year.
<i>Average Compensation</i>	The monthly average of total pay received for the five consecutive years out of the ten latest years prior to retirement date which gives the highest average.
<i>Hour of Service</i>	Such hours include all periods of time for which the Employee is paid by the Company or by a member of the Controlled Group, and also all other hours as required under Department of Labor regulations.
<i>Eligibility</i>	An Employee who has attained age 21 and has been employed by the Company or an affiliate and earned 1,000 hours of vesting service.
<i>Normal Form of Payment</i>	Monthly annuity ten years certain and life thereafter (optional form may be elected in advance of retirement). If married, on a reduced basis, a ten year certain and 50% joint and surviving spouse form is automatic unless the spouse consents otherwise.
<i>Optional Form of Payment</i>	A non-disabled participant and spouse may elect any actuarially equivalent option not to exceed their joint life expectancy nor to reduce either benefit below \$20 monthly.

Schedule SB, Part V – Summary of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Avdel Plan Employees

Normal Retirement 50% Average Compensation multiplied by an Accrued Benefit Adjustment and a Short Service Percentage, as defined below.

The Accrued Benefit Adjustment is:

The quotient (to four decimal places) of (a) divided by (b):

- (a) The member's Accrual Service as of such date
- (b) The sum of (a) and the member's potential Accrual Service as of the date he reaches Normal Retirement Age if he remains an eligible employee until the date he reaches Normal Retirement Age.

The Short Service Percentage is the percentage obtained by dividing the number of complete months of service between a participant's date of employment and Retirement Date by 300 (maximum 100%).

Early Retirement Age 55 and 10 years of Vesting Service: accrued normal benefit reduced 5/9% for each month up to 60 months and 5/18% for each month between 60 and 120 months that the Early Retirement Date precedes the Normal Retirement Date.

Disability Retirement Present Value of Accrued Benefit on date of disability.

Termination Benefit Vesting Percentage:

20% after two years of vesting service, plus 20% each additional year thereafter, up to 100%.

Form:

Same as Normal Retirement Benefit with income deferred until Normal Retirement Date:

Amount:

Accrued Benefit on date of termination multiplied by the Vesting Percentage.

Schedule SB, Part V – Summary of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Avdel Plan Employees

Death Benefits

The greater of A or B:

A. Lump Sum Death Benefit

Eligibility: Active plan participant.

Form: Lump sum payment.

Amount: Present Value of Accrued Benefit.

B. Survivor Annuity Death Benefit

Eligibility: Qualified married participant fully or partially vested in an accrued benefit

Form: Monthly annuity payable to spouse, deferred to participant's Earliest Retirement Date if later than the date of death.

Amount: If death occurs, the amount paid to the surviving spouse is equal to the amount that would have been paid had the participant terminated employment on the date of death and survived to his earliest retirement age, retired with a qualified joint and 50% survivor annuity in effect, then died the next day.

Pre-Retirement:

Upon the death of a participant after 5 years of Credited Service, who has not waived coverage, the surviving spouse shall receive 50% of the pension the participant would have been entitled to receive had he terminated at date of death, survived to earliest benefit commencement date, retired with the 50% joint and contingent option in effect and then died. Coverage is automatic. However, for participants over age 55, a reduction of 1/20% of the accrued benefit per month of coverage will be effective. Waiver can only be made with spousal consent.

Post-Retirement:

Elected form of payment.

Changes in Plan Provisions since Prior Year

None.

Schedule SB, Part V – Summary of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Elco Plan Employees

<i>Plan Sponsor</i>	Acument Global Technologies, Inc.
<i>Effective Date</i>	Merged in effective January 1, 1999.
<i>Eligibility</i>	<p>Each covered employee participating on December 31, 1984 shall participate on January 1, 1985. Each other covered employee on and after January 1, 1985 shall become a participant in the Plan on the later of:</p> <ul style="list-style-type: none">(a) The effective date of coverage applicable to the participating group of which he is a member; or(b) The date he becomes a covered employee in the participating group <p>A covered employee is:</p> <ul style="list-style-type: none">(a) Any employee of the Rockford Division on or after January 1, 1975, but excludes new Rockford Division employees after December 31, 1988;(b) Any hourly rated employee in the Precision Stamping Division on and after July 1, 1976; or(c) Any salaried employee in the Precision Stamping Division on and after June 1, 1989. <p>Employees who are members of a collective bargaining unit are not eligible to participant unless their bargaining agreement provides for coverage under the Plan.</p>
<i>Final Average Pay</i>	Highest average W-2 earnings received in any five consecutive calendar years prior to normal retirement date or average earnings received in the last five calendar years before early retirement or termination of employment.
<i>Continuous Service</i>	Twelve full months of service equal one year of service and any full month equals one-twelfth of a year for vesting and eligibility purposes.
<i>Credited Service</i>	Equal to continuous service except certain limited exceptions defined in the Plan.

Schedule SB, Part V – Summary of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Elco Plan Employees

Eligibility for Benefits

Normal: Age 65:

Early: The attainment of age 60 and the completion of five years of continuous service prior to age 65.

Deferred: The first of any month following normal retirement

Vested Termination: Completion of five years of continuous service

Pre-Retirement Death: A participant is eligible after meeting the requirements for a normal, early, or vested retirement benefit.

Normal Form of Benefit

Single life annuity, unless married. If married, on a reduced basis, a 50% joint and surviving spouse form is automatic unless the spouse consents otherwise.

Retirement and Termination Benefits

Accrued Retirement Benefit

For Rockford Employees:

A frozen benefit at December 31, 1988 equal to the maximum of the product of (a) and (b), or (c):

- (a) $1\frac{1}{5}\%$ of final average pay (at December 31, 1988) multiplied by potential years of credited service (up to a maximum of 35 years)

minus

$1\frac{2}{3}\%$ of the annual primary Social Security benefit multiplied by potential years of credited service (up to a maximum of 35 years); times

- (b) The ratio of actual credited service (at December 31, 1988) and potential credited service (each up to a maximum of 35 years).

or

- (c) \$10.00 multiplied by service through December 31, 1988.

For Precision Stamping Hourly Employees:

The product of (a) and (b):

- (a) .775% of final average pay below covered compensation

plus

1.2% of final average pay in excess of covered compensation; times

- (b) Credited service, up to a maximum of 45 years.

In no event will a participant's accrued retirement benefit be less than the December 31, 1988 accrued benefit under the prior formula.

Schedule SB, Part V – Summary of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Elco Plan Employees

***Retirement and Termination
Benefits (cont.)***

For Precision Stamping Salaried Employees:

The product of (a) and (b) plus (c):

(a) .775% of final average pay below covered compensation

plus

1.2% of final average pay in excess of covered compensation; times

(b) Credited service, up to a maximum of 45 years minus credited service on May 31, 1989, plus

(c) Accrued benefit at May 31, 1989 under the previous Precision Stamping Division salaried plan converted to a life annuity; plus additional benefits granted based on credited service at May 31, 1989.

Normal Retirement

Upon attainment of age 65, a participant will receive a monthly benefit equal to one-twelfth of the accrued retirement benefit

Early Retirement

Accrued retirement benefit reduced .6% for each month commencement precedes normal retirement.

Deferred Retirement

Benefit accrued at termination.

Vested Retirement

Upon completion of five years of continuous service, benefit accrued at termination payable at age 65.

Pre-Retirement Death Benefit

If a participant dies after meeting the eligibility requirements for a normal, early or vested retirement benefit, the spouse, if married throughout the one-year period prior to death, shall be entitled to a surviving spouse for life.

The surviving spouse shall receive one-half of the accrued retirement benefit reduced by the approximate early retirement and contingent annuitant factors. The accrued retirement benefit is reduced, according to factors in the Plan, for the period that the pre-retirement death coverage is in effect January 1, 1985.

Changes in Plan Provisions since Prior Year

None.

Schedule SB, Part V – Summary of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Ring Screw Works Plan Provisions

<i>Plan Sponsor</i>	Acument Global Technologies, Inc.
<i>Effective Date</i>	July 5, 1955. Merged in effective January 1, 2001.
<i>Employees</i>	All person employed by Ring Screw Works on an hourly basis.
<i>Credited Service</i>	Credited Service (maximum of 38 years) is granted on the following schedule:

<u>Hours</u>	<u>Service</u>
1 - 170	0.1
171 - 340	0.2
341 - 510	0.3
511 - 680	0.4
681 - 850	0.5
851 - 1,020	0.6
1,021 - 1,190	0.7
1,191 - 1,360	0.8
1,361 - 1,530	0.9
1,531+	1.0

<i>Vesting Service</i>	Vesting Service is granted on the following schedule
-------------------------------	--

<u>Hours</u>	<u>Service</u>
85 - 254	0.1
255 - 424	0.2
425 - 594	0.3
595 - 764	0.4
765 - 934	0.5
935+	1.0

<i>Eligibility</i>	An Employee participates as of January 1, 1987 or when the employee becomes a member of a collective bargaining until, if later.
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Schedule SB, Part V – Summary of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Ring Screw Works Plan Provisions

Normal Form of Payment Single life annuity unless married. If married, the actuarial equivalent of the single life annuity reduced for preretirement spousal coverage will automatically be payable, with a 50% continuation to the surviving spouse after the retiree's death. The survivor option may be waived only with spousal consent.

Optional Form of Payment Participant and spouse may elect life-only, or may elect a joint and survivor annuity with the survivor receiving 50%, 62-2/3%, or 100% of the retiree's benefit.

Normal Retirement Benefits are frozen as of July 1, 2008. Age 65 or the completion of 5 years of service. The monthly benefit is determined according to the following schedule:

<u>Years of Credited Service</u>	<u>Monthly Benefit Rate</u>
0.0 - 9.0	\$32.43
9.1 - 14.0	34.75
14.1 - 19.0	42.75
19.1 - 38.0	43.20

Early Retirement A participant may retire at age 60 with 5 years of credited service. The accrued normal benefit will be reduced as follows for commencement before age 65.

<u>Age</u>	<u>Percent of Benefit</u>
62 & Older	100%
61	85%
60	75%

Disability Retirement Eligibility at age 40 with 15 Years of Service. The benefit of \$30.00 per month times years of Credited Service up to a maximum of 25 years less any Workmen's Compensation benefits being received becomes payable 6 months after date of disablement.

Schedule SB, Part V – Summary of Plan Provisions
Acument Global Technologies, Inc. Pension Plan
EIN: 20-5110172 PN: 005
Ring Screw Works Plan Provisions

Termination Benefit After 5 years of Vesting Service a deferred benefit equal to the accrued normal benefit will be payable at age 65.

Death Benefits Pre-Retirement:

Upon the death of a participant after 5 years of Vesting Service, the surviving spouse shall receive a 50% survivor benefit computed as if the participant had terminated employment at date of death, survived to the earliest retirement age and elected commencement of benefits under the Normal Form of Payment and died at that time.

Post-Retirement:

Elected form of payment

Changes in Plan Provisions since Prior Year

None.

ATTACHMENT TO THE 2015 SCHEDULE H OF FORM 5500
LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) &
LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS

Plan Sponsor: Acument Global Technologies, Inc.

Plan Name: Acument Global Technologies, Inc. Pension Plan

Plan Year: January 1, 2015 to December 31, 2015

EIN: 20-5110172

Plan No.: 005

Item 4i- Schedule of Assets Held at End of Year

Pages 17 through 19 of the attached auditor's report of the Plan for the plan year ending December 31, 2015 provides the schedule of assets information.

Item 4j- Schedule of Reportable Transactions

Pages 20 through 21 of the attached auditor's report of the Plan for the plan year ending December 31, 2015 provides the schedule of reportable transactions.