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).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2015

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

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
- [X] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1972

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)
THE LEYMAN MANUFACTURING CORPORATION

10335 WAYNE AVE
CINCINNATI, OH 45215

2b Employer Identification Number (EIN)
31-0354862

2c Plan Sponsor's telephone number
513-891-6210

2d Business code (see instructions)
336990

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.	09/28/2016	WILLIAM JUNG
	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 [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
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:	**4b** EIN	
a Sponsor's name	**4c** PN	
5 Total number of participants at the beginning of the plan year	**5**	130
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)**	27
a(2) Total number of active participants at the end of the plan year	**6a(2)**	26
b Retired or separated participants receiving benefits	**6b**	26
c Other retired or separated participants entitled to future benefits	**6c**	65
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	117
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	11
f Total. Add lines **6d** and **6e**.	**6f**	128
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 1I

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)	[X]	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)	[X]	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)	[X]	**R** (Retirement Plan Information)
(2)	[ ]	**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)	[X]	**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	[X]	**H** (Financial Information)
(2)	[ ]	**I** (Financial Information – Small Plan)
(3)	[ ]	**A** (Insurance Information)
(4)	[X]	**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)**

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_____

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

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
THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
THE LEYMAN MANUFACTURING CORPORATION

D Employer Identification Number (EIN)
31-0354862

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 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**	4322927
b Actuarial value	**2b**	4370915

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	37	2796590	2796590
b For terminated vested participants	66	1060872	1060872
c For active participants	27	1801069	1801069
d Total	130	5658531	5658531

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**	6.30%
6 Target normal cost	**6**	30000

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

09/23/2016
Date

HANS NIENABER
Type or print name of actuary

14-05737
Most recent enrollment number

CUNI, RUST & STRENK, INC.
Firm name

513-985-6164
Telephone number (including area code)

4555 LAKE FOREST DR.
SUITE 620
CINCINNATI, OH 45242
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	0
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	0
10	Interest on line 9 using prior year's actual return of 2.10%	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	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 6.52%		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	77.24 %
15	Adjusted funding target attainment percentage	15	77.24 %
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	75.92 %
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
10/01/2015	25000	0	03/31/2016	60000	0
11/01/2015	25000	0	04/25/2016	60000	0
12/01/2015	25000	0	05/31/2016	60000	0
12/17/2015	1400000	0	06/30/2016	65000	0
02/01/2016	50000	0	07/25/2016	65000	0
02/29/2016	50000	0	08/31/2016	65000	0
			Totals ► 18(b)	2008454	18(c)

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	1132819
	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	424910

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [ ] Yes [X] 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
0	0	0	0

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)		
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9	Amount remaining (line 7 minus line 8)		
10	Interest on line 9 using prior year's actual return of _____%		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		
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 ____%		
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		
d	Portion of (c) to be added to prefunding balance		
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)		

Part III Funding Percentages

14	Funding target attainment percentage	14	%
15	Adjusted funding target attainment percentage	15	%
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	%
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
09/15/2016	58454	0			
			Totals ► 18(b)		18(c)

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	
b	Contributions made to avoid restrictions adjusted to valuation date	19b	
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	

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:	2nd segment:	3rd segment:	
4.72 %	6.11 %	6.81 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	63

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**	1132819
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	1132819
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**	30000
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	984336	313754
b Waiver amortization installment	303280	81143

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**	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	424897

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			

36 Additional cash requirement (line 34 minus line 35)	**36**	424897
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	424910

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	13
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 C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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
THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
THE LEYMAN MANUFACTURING CORPORATION

D Employer Identification Number (EIN)
31-0354862

Part I Service Provider Information (see instructions)

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

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

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)

THE ASSET ADVISORY GROUP, INC.

9200 MONTGOMERY ROAD
CINCINNATI, OH 45242

(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?
27	NONE	29432	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 ☐

(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 ☐

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)

(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 ☐

(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 ☐

(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
(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.	

(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

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(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)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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
THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
THE LEYMAN MANUFACTURING CORPORATION

D Employer Identification Number (EIN)
31-0354862

Part I Asset and Liability Statement

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) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	195000	533454
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	148577	315431
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(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)	3983648	5083595
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(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	4327225	5932480
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	4327225	5932480

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)	2008454	
	(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)		2008454
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	111047	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		111047
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	-156843	
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		-156843

		(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)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1962658
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	257494	
(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)		257494
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)	5984	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	32175	
(4) Other	2i(4)	61750	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		99909
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		357403
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1605255
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)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: BARNES & DENNIG **(2)** EIN: 31-1119890

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.)	4a		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.)	4b		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.)	4c		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.)	4d		X		
e Was this plan covered by a fidelity bond?	4e	X			500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		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?	4g		X		
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?	4h		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.)	4i	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.)	4j	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?	4k		X		
l Has the plan failed to provide any benefit when due under the plan?	4l		X		
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m				
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.	4n				
o Did the plan trust incur unrelated business taxable income?	4o				
p Were in-service distributions made during the plan year?	4p				

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:**

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.

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
THE LEYMAN MANUFACTURING CORPORATION

D Employer Identification Number (EIN)
31-0354862

Part I Distributions

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** 0

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): 31-1051736

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** 0

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

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

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**

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.

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

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: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

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

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

BARNES DENNIG
Accounting • Tax • Business Insight

OHIO OFFICE
150 E. 4th Street
Cincinnati, OH 45202
Main: 513.241.8313
Fax: 513.241.8303

Independent Auditors' Report

To the Plan Administrator of
The Leyman Manufacturing Corporation Pension Plan
Cincinnati, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Leyman Manufacturing Corporation Pension Plan, which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014 and the related statement of changes in net assets available for benefits for the years 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 errors.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit 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, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by Matrix Trust Company, the trustee of the plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification 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.

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.

Independent Auditors' Report
(Continued)

Other Matter

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Schedule H, Line 4j – Schedule of Reportable Transactions, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis of Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

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 the Employee Retirement Income Security Act of 1974.

Barnes Dennig & Co Ltd.

Cincinnati, Ohio
September 27, 2016

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

ension Benefit Guaranty Corporatk

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).

► **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2015

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A This return/report is for: ☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box attach a list of participating employer information in accordance with the form instructions); or

B This return/report is: ☒ a single-employer plan; ☐ a DFE (specify) ___
☐ 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
The Leyman Manufacturing Corporation Pension Plan

1b Three-digit plan number (PN) ► 001

1c Effective date of plan 01/01/1972

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, 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)

The Leyman Manufacturing Corporation

10335 Wayne Ave

US Cincinnati OH 45215

2b Employer Identification Number (EIN) 31-0354862

2c Plan Sponsor's telephone number (513) 891-6210

2d Business code (see instructions) 336990

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	William Jung	9/28/16	William Jung
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	William Jung	9/28/16	William Jung
	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 [x] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
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:	**4b** EIN	
a Sponsor's name	**4c** PN	
5 Total number of participants at the beginning of the plan year	**5**	130
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)**	27
a(2) Total number of active participants at the end of the plan year	**6a(2)**	26
b Retired or separated participants receiving benefits	**6b**	26
c Other retired or separated participants entitled to future benefits	**6c**	65
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	117
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	11
f Total. Add lines **6d** and **6e**	**6f**	128
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 1I

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)		**9b** Plan benefit arrangement (check all that apply)	
(1) [ ]	Insurance	(1) [ ]	Insurance
(2) [ ]	Code section 412(e)(3) insurance contracts	(2) [ ]	Code section 412(e)(3) insurance contracts
(3) [x]	Trust	(3) [x]	Trust
(4) [ ]	General assets of the sponsor	(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) [x] **R** (Retirement Plan Information)

(2) [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3) [x] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1) [x] **H** (Financial Information)

(2) [ ] **I** (Financial Information - Small Plan)

(3) [ ] ____ **A** (Insurance Information)

(4) [x] **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)

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 _____

2015 Schedule SB, Line 32 --Schedule of Amortization Bases
Plan Name: The Leyman Manufacturing Corporation Pension Plan
EIN: 31-0354862
PN: 001

Type	Present Value of Remaining Installments	Date Established	Rem. Years	Amortization Installment
Shortfall	$ (4,128)	01/01/2009	1	$ (4,128)
Shortfall	$ 263,485	01/01/2010	2	$ 134,780
Shortfall	$ 371,295	01/01/2011	3	$ 129,515
Shortfall	$ (201,617)	01/01/2012	4	$ (53,943)
Shortfall	$ 340,816	01/01/2013	5	$ 74,591
Waiver	$ 303,280	01/01/2014	4	$ 81,143
Shortfall	$ (124,483)	01/01/2014	6	$ (23,432)
Shortfall	$ 338,968	01/01/2015	7	$ 56,371
	$ 1,287,616			$ 394,897

2015 Schedule SB, Part V – Summary of Plan Provisions
Plan Name: The Leyman Manufacturing Corporation Pension Plan
EIN: 31-0354862
PN: 001

1. Effective Date:	January 1, 1972.
2. Plan Year:	January 1st through December 31st.
3. Eligibility for Participation:	Employees will participate in the Plan on the January 1st or July 1st following completion of 1000 hours of service during an Anniversary year, measured from his date of hire, provided he has attained age 21. No additional participants will enter the Plan after June 30, 2008.
4. Monthly Plan Compensation:	Highest average of Gross Monthly Earnings during five consecutive years. Gross Earnings means base salary including bonuses, overtime payments, commissions, and extra compensation.
5. Social Security Covered Compensation:	Monthly amounts in accordance with the applicable table, determined with respect to the calendar year in which the participant's Social Security Date falls.
6. Credited Service:	Completion of 1,000 Hours of Service in a Plan Year.

7. Normal Retirement:

a. Eligibility	Later of age 65 and five years of Plan participation.
b. Monthly Benefit	Payable in the Normal Form, commencing on a Participant's Normal Retirement Date is a monthly income equal to the greatest of the following: (1) 1.1% of Monthly Plan Compensation up to the Social Security Covered Compensation amount plus 1.7% of Monthly Plan Compensation in excess of the Social Security Covered Compensation amount, multiplied by years of Credited Service (maximum 30 years). (2) 1.1% of Monthly Plan Compensation up to the Social Security Covered Compensation amount plus 1.7% of Monthly Plan Compensation in excess of the Social Security Covered Compensation amount, multiplied by years of Credited Service after January 1, 1989 plus the benefit accrued as of December 31, 1988, maximum 30 years over total Credited Service. (3) $4.00 X years of Credited Service (maximum 30 years). (4) 2% of Monthly Plan Compensation times years of service during which the Plan is Top-Heavy with a maximum of ten years. No participant will earn any additional accruals after June 30, 2008.

8. Early Retirement:

a. Eligibility	Age 55 and 10 years of vesting service.
b. Monthly Benefit	Calculated as for Normal Retirement with monthly benefit reduced 1/180 for each of the first 60 months and 1/360 for each of the next 60 months for commencement prior to age 65.

9. Vested Retirement:

a. Eligibility	5 Years of Vesting Service.
b. Monthly Benefit	Calculated as for Normal Retirement. Participant may elect to receive monthly benefit calculated as for Early Retirement.

10. Disability Retirement: None.

11. Late Retirement: A participant who works beyond their Normal Retirement Date will, upon actual retirement, receive the greater of:

i. their accrued benefit calculated as of their actual retirement, or

ii. the actuarial equivalent of their Normal Retirement.

12. Pre-Retirement Death Benefit:

a. Eligibility	Married with 5 years of vesting service.
b. Monthly Benefit	Calculated as if the participant had terminated employment on his date of death, survived to his earliest retirement date and retired with a Joint & 50% annuity.

13. Payment Forms:

a. Normal	Life Annuity for single participants and an Actuarially Equivalent 50% Joint & Survivor annuity for married participants.
b. Optional	Actuarially Equivalent Life with 10 years certain. 50% or 100% Joint & Survivor annuity.

14. Actuarial Equivalency:

a. Other Than Lump Sums	IRS applicable mortality table at 8.00%.
b. Lump Sums	IRS applicable mortality table and IRS applicable interest rates as of the fifth calendar month preceding the plan year in which the distribution is made.

15. Changes Since Last Year: None.

2015 Schedule SB, Line 22--Description of Weighted Average Retirement Age
Plan Name: The Leyman Manufacturing Corporation Pension Plan
EIN: 31-0354862
PN: 001

(A)	(B)	(C)	(D)	(E)
Retirement Age	Retirement Rates	Fraction Remaining	Probability Distribution	Sum Weighted Average Age
55	2.00%	0.98000	2.00%	1.10000
56	2.00%	0.96040	1.96%	1.09760
57	2.00%	0.94119	1.92%	1.09486
58	2.00%	0.92237	1.88%	1.09178
59	2.00%	0.90392	1.84%	1.08839
60	10.00%	0.81353	9.04%	5.42352
61	10.00%	0.73218	8.14%	4.96253
62	25.00%	0.54913	18.30%	11.34873
63	15.00%	0.46676	8.24%	5.18930
64	20.00%	0.37341	9.34%	5.97455
65	100.00%	0.00000	37.34%	24.27163
	Weighted Average Retirement Age			**62.6**

The Retirement Rates (Column B) at each Early Retirement Age (Column A) are converted to a probability distribution (Column D). The products of Column A and Column D are summed to determine the resulting Weighted Average Retirement Age.

2015 Schedule SB Line 19 – Discounted Employer Contributions.
Plan Name: The Leyman Manufacturing Corporation Pension Plan
EIN: 31-0354862
PN: 001

Valuation Interest Rate: 6.30%

Due Date	Amount Due	Date Made	Amount Actually Contributed	Amount on Time	Amount Late	Residual Amount	Days Late	Late Amounts Discounted to Due Date	Days Between Due Date and BOPY	Late Amounts Discounted to BOPY	Days Between Date Made and BOPY	Residual Amounts Discounted to BOPY	Total Contribution Discounted to BOPY	
								11.71%		6.71%		6.71%		
								0.895175007	1/1/2010	0.937119295	40,179	0.937119295		
2010 Plan year														
9/15/2011	25,000	10/1/2015	25,000	-	-	25,000	1,477	0	622	0	2,099	17,226	17,226	
9/15/2011	25,000	11/1/2015	25,000	-	-	25,000	1,508	0	622	0	2,130	17,132	17,132	
9/15/2011	25,000	12/1/2015	25,000	-	-	25,000	1,538	0	622	0	2,160	17,041	17,041	
9/15/2011	24,907	12/17/2015	24,907	-	-	24,907	1,554	0	622	0	2,176	16,929	16,929	
			99,907			99,907							68,327	
								11.33%		6.33%		6.33%		
2011 Plan Year								0.898230486	1/1/2011	0.940468353	1/1/2011	0.940468353		
4/15/2011	54,294	12/17/2015	54,294	-	54,294	-	1,707	32,912	104	32,343	1,811	0	32,343	
7/15/2011	54,294	12/17/2015	54,294	-	54,294	-	1,616	33,802	195	32,715	1,811	0	32,715	
10/15/2011	42,530	12/17/2015	42,530	-	42,530	-	1,524	27,202	287	25,924	1,811	0	25,924	
10/15/2011	11,764	12/17/2015	11,764	-	11,764	-	1,524	7,524	287	7,171	1,811	0	7,171	
1/15/2012	54,294	12/17/2015	54,294	-	54,294	-	1,432	35,676	379	33,479	1,811	0	33,479	
9/15/2012	291,376	12/17/2015	291,376	-	-	291,376	1,188	0	623	0	1,811	215,059	215,059	
			508,552			291,376				131,632			346,692	
								12.07%		7.07%		7.07%		
2012 Plan Year								0.892299456	1/1/2012	0.933968432	1/1/2012	0.933968432		
4/15/2012	65,869	12/17/2015	65,869	-	65,869	-	1,341	43,387	105	42,545	1,446	0	42,545	
7/15/2012	65,869	12/17/2015	65,869	-	65,869	-	1,250	44,633	196	43,030	1,446	0	43,030	
10/15/2012	65,869	12/17/2015	65,869	-	65,869	-	1,158	45,930	288	43,527	1,446	0	43,527	
1/15/2013	65,869	12/17/2015	65,869	-	65,869	-	1,066	47,265	380	44,029	1,446	0	44,029	
9/15/2013	156,678	12/17/2015	156,678	-	-	156,678	823	0	623	0	1,446	119,618	119,618	
			420,154			156,678				173,130			292,749	
2013 Plan Year														
Funding Waiver granted by the Internal Revenue Service on 12/30/2014 for 2013 Plan Year														
								11.52%		6.52%		6.52%		
2014 Plan Year								0.896700143	1/1/2014	0.938790837	1/1/2014	0.938790837		
4/15/2014	91,835	12/17/2015	91,835	-	91,835	-	611	76,552	104	75,190	715	0	75,190	
7/15/2014	91,835	12/17/2015	91,835	-	91,835	-	520	78,656	195	76,053	715	0	76,053	
10/15/2014	91,835	12/17/2015	91,835	-	91,835	-	428	80,841	287	76,935	715	0	76,935	
1/15/2015	91,835	12/17/2015	91,835	-	91,835	-	336	83,088	379	77,827	715	0	77,827	
9/15/2015	79,047	12/17/2015	79,047	-	-	79,047	93	0	622	0	715	69,871	69,871	
9/15/2015	50,000	2/1/2016	50,000	-	-	50,000	139	0	622	0	761	43,846	43,846	
9/15/2015	6,105	2/29/2016	6,105	-	-	6,105	167	0	622	0	789	5,328	5,328	
			502,492			135,152				306,006			425,051	
								11.30%		6.30%		6.30%		
2015 Plan Year								0.898472597	1/1/2015	0.940733772	1/1/2015	0.940733772		
4/15/2015	43,895	2/29/2016	43,895	-	43,895	-	320	39,962	104	39,273	424	0	39,273	
4/15/2015	51,707	3/31/2016	51,707	-	51,707	-	351	46,648	104	45,843	455	0	45,843	
7/15/2015	8,293	3/31/2016	8,293	-	8,293	-	260	7,684	195	7,437	455	0	7,437	
7/15/2015	60,000	4/25/2016	60,000	-	60,000	-	285	55,188	195	53,416	480	0	53,416	
7/15/2015	27,309	5/31/2016	27,309	-	27,309	-	321	24,855	195	24,057	516	0	24,057	
10/15/2015	32,691	5/31/2016	32,691	-	32,691	-	229	30,567	287	29,134	516	0	29,134	
10/15/2015	62,911	6/30/2016	62,911	-	62,911	-	259	58,309	287	55,574	546	0	55,574	
1/15/2016	2,089	6/30/2016	2,089	-	2,089	-	167	1,989	379	1,867	546	0	1,867	
1/15/2016	65,000	7/25/2016	65,000	-	65,000	-	192	61,441	379	57,664	571	0	57,664	
1/15/2016	28,513	8/31/2016	28,513	-	28,513	-	229	26,661	379	25,022	608	0	25,022	
8/31/2016	36,487	8/31/2016	36,487	-	-	36,487	0	0	608	0	608	32,956	32,956	
9/15/2016	58,454	9/15/2016	58,454	-	-	58,454	0	0	623	0	623	52,665	52,665	
			477,349			94,941				339,287			424,910	allocated to current plan year
			1,531,105										1,132,819	allocated to prior plan years

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

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
The Leyman Manufacturing Corporation Pension Plan

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
The Leyman Manufacturing Corporation

D Employer Identification Number (EIN)
31-0354862

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 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	4,322,927
b Actuarial value	2b	4,370,915

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	37	2,796,590	2,796,590
b For terminated vested participants	66	1,060,872	1,060,872
c For active participants	27	1,801,069	1,801,069
d Total	130	5,658,531	5,658,531

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	6.30 %
6 Target normal cost	6	30,000

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 presribed 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

HN

Signature of actuary

09/23/2016

Date

Hans Nienaber

Type or print name of actuary

14-05737

Most recent enrollment number

Cuni, Rust & Strenk, Inc.

Firm name

(513) 985-6164

Telephone number (including area code)

4555 Lake Forest Dr.
Suite 620
US Cincinnati OH 45242

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	0
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	0
10	Interest on line 9 using prior year's actual return of 2.10%	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	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 6.52 %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	77.24 %
15	Adjusted funding target attainment percentage	15	77.24 %
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	75.92 %
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
10/01/2015	25,000		05/31/2016	60,000	
11/01/2015	25,000		06/30/2016	65,000	
12/01/2015	25,000		07/25/2016	65,000	
12/17/2015	1,400,000		08/31/2016	65,000	
02/01/2016	50,000		09/15/2016	58,454	
02/29/2016	50,000				
03/31/2016	60,000				
04/25/2016	60,000				
			Totals ▶ 18(b)	2,008,454	18(c)

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	1,132,819
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	424,910

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [ ] Yes [X] 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
0	0	0	0

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
4.72 %	6.11 %	6.81 %	

b Applicable month (enter code)	21b	4
22 Weighted average retirement age	22	63

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	1,132,819
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	1,132,819
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	30,000
b Excess assets, if applicable, but not greater than line 31a	31b	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	984,336	313,754
b Waiver amortization installment	303,280	81,143

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	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	424,897

	Carryover balance	Prefunding Balance	Total balance
35 Balances elected for use to offset funding requirement			

36 Additional cash requirement (line 34 minus line 35)	36	424,897
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	424,910
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	38a	13
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	

2015 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Plan Name: The Leyman Manufacturing Corporation Pension Plan
EIN: 31-0354862
PN: 001

1. Interest Rates:

Minimum Required	IRS Segment rates as of the fourth month preceding the valuation date subject to the MAP-21 90% - 110% corridor as amended by HATFA:
i. Tier 1 – Years 0-5	4.72% per year.
ii. Tier 2 – Years 5-20	6.11% per year.
iii. Tier 3 – Years 20+	6.81% per year.
Maximum Deductible	IRS Segment rates as of the fourth month preceding the valuation date:
i. Tier 1 – Years 0-5	1.15% per year.
ii. Tier 2 – Years 5-20	4.06% per year.
iii. Tier 3 – Years 20+	5.15% per year.

2. Mortality Rates:

a. Basic Valuation	IRS 2015 Combined Static Mortality Table.
b. Lump Sums	IRS 2015 Applicable Mortality Table.

3. Retirement Rates:

Age	Rate
55-59	2.00%
60	10.00%
61	10.00%
62	25.00%
63	15.00%
64	20.00%
65	100.00%

4. Salary Scale: N/A.

5. Termination Rates: Society of Actuaries Small Plan Age Table. Sample Rates are as follows:

Age	Rate
25	0.195
40	0.094
55	0.042

6. Expense Load: Based on previous years' administrative expenses.

7. Percent Married/Spousal Age: 100% with wives 3 years younger than their husbands.

8. Assumed Form of Payment: 25% of Active participants are assumed to elect a Joint & 100% Survivor optional form at decrement.

25% of Active participants are assumed to elect a Joint & 50% Survivor optional form at decrement.

10% of Active participants are assumed to elect a Life Annuity with Ten Years Certain optional form at decrement.

40% of Active participants are assumed to elect a Single Life Annuity optional form at decrement.

9. Actuarial Cost Method: PPA Funding Method.

10. Actuarial Asset Valuation Method: Three-year Smoothed Market Value. Under this

method, each year, an actuarial gain/(loss) is calculated by determining the difference between expected market value and actual market value. Expected market value is equal to the prior year's market value brought forward with actual contributions, expenses and distributions and an actuarially assumed rate-of-return.

Actuarial Value of Assets is equal to market value less 2/3 of the prior year's gain/(loss) less 1/3 of second prior year's gain/(loss). The final Actuarial Value of Assets will be adjusted to be no less than 90% or no more than 110% of market value of assets.

11. Fiscal Year: January 1, 2015 through December 31, 2015

12. Changes Since Last Year: The interest rates used to determine the Target Liability were updated to the tiered segment rates of 4.72 %, 6.11% and 6.81% as indicated above and as required by IRS regulations.

The mortality table used for plan liabilities was updated to the IRS 2015 Combined Static Mortality Table as required by IRS regulations.

Schedule SB, Line 26 – Schedule of Active Participant Data
Plan Name: The Leyman Manufacturing Corporation Pension Plan
EIN: 31-0354862
PN: 001

Years of Credited Service:

Attained Age	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & up	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		0		0		0		0		0		0		0		0		0	
25 to 29	0		0		0		0		0		0		0		0		0		0	
30 to 34	0		0		0		0		0		0		0		0		0		0	
35 to 39	0		0		1		0		0		0		0		0		0		0	
40 to 44	0		1		1		0		1		0		0		0		0		0	
45 to 49	0		1		0		1		0		2		0		0		0		0	
50 to 54	0		0		2		0		3		0		1		0		0		0	
55 to 59	0		0		2		0		0		0		2		3		0		0	
60 to 64	0		0		1		1		0		0		0		0		3		0	
65 to 69	0		1		0		0		0		0		0		0		0		0	
70 & up	0		0		0		0		0		0		0		0		0		0	

THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2015

SCHEDULE H – FORM 5500
EIN #31-0354862
PLAN NUMBER 001

COLUMN (A)	COLUMN (B)	COLUMN (C)	COLUMN (D)	COLUMN (E)
	Identity of issuer, borrower of similar entity	Decription of Investment	Cost	Current Value
	Cash and cash equivalents	Cash	$ 315,431	$ 315,431
	DFA Two - Year Global Fixed Income Fund	Mutual Fund	395,611	381,521
	DFA International Small Cap Value Fund	Mutual Fund	381,232	461,623
	DFA One - Year Fixed Income Fund	Mutual Fund	536,662	538,080
	DFA Five Year Global Fixed Income Fund	Mutual Fund	386,491	386,440
	DFA International Value Fund	Mutual Fund	648,096	595,847
	DFA US Large Cap Value	Mutual Fund	228,040	320,120
	DFA US Targeted Value Portfolio Fund	Mutual Fund	255,347	321,120
	DFA US Small Cap Fund	Mutual Fund	244,588	331,164
	DFA Intl Real Estate Security Portfolio Fund	Mutual Fund	282,195	269,850
	DFA Real Estate Securities Fund	Mutual Fund	156,748	248,622
	DFA Emerging Markets Value Fund	Mutual Fund	268,364	215,877
	DFA Short Term Ext Quality	Mutual Fund	387,520	383,417
	DFA US Large Company Inst Index	Mutual Fund	241,839	334,437
	DFA Intermediate Governement Fixed Income	Mutual Fund	296,945	295,477
			$ 5,025,109	$ 5,399,026

NOTE: The above data is based upon information that has been certified as complete and accurate by Matrix Trust Company.

See accompanying independent auditors' disclaimer of opinion

The Leyman Manufacturing Corporation Pension Plan

Financial Statements
With Accompanying Information
Years Ended December 31, 2015 and 2014
With Independent Auditors' Report

BARNES DENNIG
Accounting • Tax • Business Insight

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Independent Auditors' Report

To the Plan Administrator of
The Leyman Manufacturing Corporation Pension Plan
Cincinnati, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Leyman Manufacturing Corporation Pension Plan, which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014 and the related statement of changes in net assets available for benefits for the years 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 errors.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit 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, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by Matrix Trust Company, the trustee of the plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification 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.

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.

Independent Auditors' Report
(Continued)

Other Matter

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Schedule H, Line 4j – Schedule of Reportable Transactions, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis of Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

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 the Employee Retirement Income Security Act of 1974.

Barnes Dennig & Co Ltd.

Cincinnati, Ohio
September 27, 2016

THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

Statements of Net Assets Available for Benefits
December 31, 2015 and 2014

	2015	2014
Assets		
Cash and cash equivalents:	$ 315,431	$ 148,577
Investments at fair value:		
Mutual funds	5,083,595	3,983,648
Total investments	5,083,595	3,983,648
Receivables:		
Employer	533,454	195,000
Total receivables	533,454	195,000
Net assets available for benefits	$ 5,932,480	$ 4,327,225

The accompanying notes are an integral part of these financial statements

THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2015 and 2014

	2015	2014
Investment income:		
Net appreciation in fair value of investments	$ -	$ 2,526
Interest and dividend income	111,047	110,540
Total investment income	111,047	113,066
Contributions		
Employer	2,008,454	225,000
Total contributions	2,008,454	225,000
Expenses		
Net depreciation in fair value of investments	156,843	-
Benefits paid for retirements and terminations	257,494	257,398
Administrative expenses	99,909	84,726
Total expenses	514,246	342,124
Net increase (decrease)	1,605,255	(4,058)
Net assets available for benefits		
Beginning of year	4,327,225	4,331,283
End of year	$ 5,932,480	$ 4,327,225

The accompanying notes are an integral part of these financial statements

THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements of The Leyman Manufacturing Corporation Pension Plan (the "Plan") have been prepared on the accrual basis in accordance with U.S. generally accepted accounting principles ("GAAP").

Investment Valuation

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an ordinary transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Investment securities, in general, are exposed to various risks such as interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Investment transactions are accounted for on the trade date (the date the order to buy or sell is executed). Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

The Plan pays all benefits to pensioners. Benefit payments to participants are recorded upon distribution.

Expenses

In 2015 and 2014, certain expenses and costs of administering the Plan were paid by the Leyman Manufacturing Corporation (the "Company") and, accordingly, are not reflected in the Plan's financial statements.

Related Party Transactions

Several employees of the Company provide administrative services to the Plan. These services include Plan oversight and day-to-day Plan administration. The Plan is not charged by the Company for the services of the employees of the Plan.

Estimates

The preparation of financial statements in conformity with GAAP requires the Plan and Actuary to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounting Changes

In July 2015, the Financial Accounting Standards Board issued Accounting Standards Update ("ASU") 2015-12, Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient. Part II eliminates the requirements to disclose individual investments that represent 5 percent or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, disclosure of information about fair value measurements shall be provided by general type of plan asset. Parts I and III are not applicable to the Plan. The ASU is effective for fiscal years beginning after December 31, 2015, with early adoption permitted. Part II is to be applied retrospectively. Plan management has decided to adopt Part II early.

Subsequent Events

The Plan has evaluated subsequent events through September 27, 2016, which is the date these financial statements were available to be issued.

Cash and Cash Equivalents

The Plan considers all liquid investments with original maturities of three months or less to be cash equivalents. At December 31, 2015 and 2014, there were no items considered to be cash equivalents.

Reclassifications

Certain reclassifications were made to the 2014 amounts in order to be consistent with the classifications adopted for reporting in 2015. These reclassifications had no effect on the change in net assets.

NOTE 2 DESCRIPTION OF THE PLAN

The following description of 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 defined benefit pension plan covering all employees of the Company. Employees who have completed one year of service, as defined in the Plan, and have attained age 21 are eligible to participate in the Plan. As discussed in Note 8, future benefit accruals ceased as of June 30, 2008. Cuni, Rust & Strenk is the Plan's actuary. The Plan is administered by the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

NOTE 2 DESCRIPTION OF THE PLAN (CONTINUED)

Pension Benefits

Employees with five or more years of service are entitled to monthly pension benefits beginning at normal retirement age (65) equal to the greater of $4.00 for each year of credited service, or 1.10% of the employee's average monthly covered compensation plus 1.70% of the employee's average monthly compensation that exceeds average monthly covered compensation, times the number of years of credited service, not to exceed 30. An employee with less than 30 years of service is entitled to receive a percentage of the normal benefits, which is based upon the number of years of service. The Plan permits early retirement at ages 55 - 64 for employees with 10 years of service. If employees terminate before rendering five years of service, they will forfeit the right to receive the portion of their accumulated Plan benefits.

Employees may elect to receive the value of their accumulated Plan benefits as a life annuity payable monthly from retirement, or they may elect a 50% or 100% joint and survivor annuity or a single life with 10 year certain annuity.

Death Benefits

If an active employee dies before normal retirement age (65) and prior to actual retirement or any other severance of employment and has a vested interest, the employee's spouse will be entitled to a death benefit equal to 50% of the amount the employee would have received under the qualified joint and survivor annuity.

Vesting Provisions

Participants become fully vested upon completion of five years of service. As discussed in Note 8, all participants became fully vested as of June 30, 2008.

Tax Status of Benefit Plan

The Plan Sponsor has adopted a prototype plan which has received a determination letter dated March 31, 2010, from the Internal Revenue Service ("IRS") which states the provider's prototype, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan itself has not received a determination letter from the IRS.

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service that employees have rendered to date and that are expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) present employees and their beneficiaries, and (c) beneficiaries of employees who have died. Benefits for retired or terminated employees or their beneficiaries are based on employees' five highest consecutive years of compensation. The accumulated plan benefits for active employees are based on their five highest years of compensation preceding the valuation date. Benefits payable under all circumstances – retirement, death and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (CONTINUED)

The actuarial present value of accumulated Plan benefits is that amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payments (by means of decrements such as for death, withdrawal or retirement) between the valuation date and the expected dates of payment. The actuarial assumptions below are based on assumption the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits.

The components of the actuarial present value of accumulated plan benefits as of January 1, 2015 and 2014 are:

	2015	2014
Vested benefits:		
Participants currently receiving payments	$ 2,718,205	$ 2,258,455
Other participants	2,692,777	2,985,097
	5,410,982	5,243,552
Total actuarial present value of accumulated plan benefits	$ 5,410,982	$ 5,243,552

The components of the changes in accumulated plan benefits for the years ended January 1, 2015 and 2014 are:

	2015	2014
Actuarial present value of accumulated plan benefits at January 1, 2014 and 2013, respectively	$ 5,243,552	$ 4,935,475
Increase (decrease) during the year attributable to:		
Benefits accumulated and experience	66,636	36,999
Interest due to decrease in discount period	358,192	337,758
Mortality assumption change	-	157,828
Benefits paid for retirements and terminations	(257,398)	(224,508)
Actuarial present value of accumulated plan benefits at January 1, 2015 and 2014, respectively	$ 5,410,982	$ 5,243,552

Due to the inherent estimates in actuarial assumptions, it is at least reasonably possible that they may change in the near term.

NOTE 4 FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities and the lowest priority to unobservable inputs.

The hierarchy is broken down into three levels base on the ability to observe inputs as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 – Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2015 and 2014.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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.

NOTE 4 FAIR VALUE MEASUREMENTS (CONTINUED)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2015:

	Level 1	Level 2	Level 3	Total
Mutual funds	$ 5,083,595	$ -	$ -	$ 5,083,595
Total assets at fair value	$ 5,083,595	$ -	$ -	$ 5,083,595

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2014:

	Level 1	Level 2	Level 3	Total
Mutual funds	$ 3,983,648	$ -	$ -	$ 3,983,648
Total assets at fair value	$ 3,983,648	$ -	$ -	$ 3,983,648

NOTE 5 PLAN TERMINATION

The Company expects the Plan to be continued indefinitely, but reserves the right to terminate the Plan and contributions thereunder, in whole or in part, at any time by action of its Trustees. If the Plan is terminated, benefits will be distributed pursuant to the terms of the Plan. Its net assets generally will not be available on a pro-rata basis to provide participants' benefits. Generally, the Plan provides the following priorities:

1. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired when benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.

2. Vested benefits insured by the Pension Benefit Guarantee Corporation.

3. Other noninsured vested benefits.

4. All other nonvested benefits.

NOTE 5 PLAN TERMINATION (CONTINUED)

Certain benefits under the Plan are insured by the Pension Benefit Guarantee Corporation (PBGC) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees. For Plan terminations occurring during 2015 and 2014, that ceiling is $5,011 and $4,943 per month, respectively. That ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or Plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial conditions of the Plan Sponsor and the level of benefits guaranteed by the PBGC. PBGC insurance guarantees are backed by the solvency of the PBGC – a U.S. Government agency. Should the PBGC become insolvent, additional appropriations to the agency would need to be authorized by the U.S. Government in order to pay guaranteed benefits.

NOTE 6 INFORMATION CERTIFIED BY THE TRUSTEE

The following information provided by Matrix Trust Company, for the years ended December 31, 2015 and 2014 was certified by them to be accurate and complete:

(a) The assets held by Matrix Trust Company, as of December 31, 2015 and 2014, as well as the transactions involving these assets for the years then ended.

(b) The amount of investment income for the years ended December 31, 2015 and 2014.

(c) The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) at December 31, 2015.

(d) The supplemental Schedule H, Line 4j – Schedule of Reportable Transactions at December 31, 2015.

NOTE 7 GENERAL ACTUARIAL DATA

The more significant assumptions underlying the actuarial computations and distribution computations upon termination of the Plan for the year ended December 31, 2015 and 2014 are:

Consulting Actuary	Cuni, Rust & Strenk
Assumed Rate of Return on Investments	8% per annum net of assumed $30,000 cost, compounded annually
Mortality	IRS 2015 Static Mortality Table for 2015 IRS 2014 Static Mortality Table for 2014
Termination of Employment	Sample probabilities of withdrawal areas follow:

Age	Percent Terminating Per Year
25	19.5
40	9.4
55	4.2

Assumed Retirement Age — Retirement rates are as follows:

Age	Rate
55-59	2%
60	10%
61	10%
62	25%
63	15%
64	20%
65 and older	100%

Assumed post decrement Probabilities are as follows

Probability	Form of Benefit
25%	Joint and 100%
25%	Joint and 50%
10%	Life and 10 years guaranteed
40%	Life Annuity

Actuarial Method of Calculation	PPA Funding Method

NOTE 8 PLAN AMENDMENT

Effective June 30, 2008, the Plan sponsor amended the Plan to "freeze" all benefits under the Plan. The "freeze" of benefit accruals constitutes a partial termination and, as a result, participants shall automatically be deemed to be fully vested in their accrued benefit under the Plan. The Plan sponsor intends to keep the Plan in existence as long as necessary to pay all remaining accrued benefits.

NOTE 9 CONTINGENCY

During 2014, the Plan sponsor entered an agreement with the PBGC to meet the Plan Sponsor's funding requirements as a result of the minimum contributions not made during the prior years. The agreement specifies that the Plan sponsor will make certain lump sum contributions to the Plan after completing various financing and sales transactions. The agreement also stipulates minimum monthly contributions, at fluctuating amounts, to be made by the Plan sponsor until such time that the Plan is deemed to be fully funded. At December 31, 2015, the Plan has recorded a receivable for the contributions received as of the date of this report. As of the date of this report the Plan is fully funded for the purposes of the minimum funding requirement.

During 2014, the Plan was audited by the Internal Revenue Service (IRS) for the 2012 year end. During 2014, in conjunction with the IRS audit the Plan sponsor filed forms 5330 (Return of Excise Taxes Related to Employee Benefit Plans) for periods December 31, 2007 through December 31, 2013 relating to the non-compliance with funding requirements. Based on these filings, an amount totaling approximately $677,000 was assessed for excise tax to the Plan sponsor and paid during 2015. Therefore, a liability for the tax has not been recorded on the Plan's financial statements. This audit did not affect the Plan's tax status.

THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2015

SCHEDULE H – FORM 5500
EIN #31-0354862
PLAN NUMBER 001

COLUMN (A)	COLUMN (B)	COLUMN (C)	COLUMN (D)	COLUMN (E)
	Identity of issuer, borrower of similar entity	Decription of Investment	Cost	Current Value
	Cash and cash equivalents	Cash	$ 315,431	$ 315,431
	DFA Two - Year Global Fixed Income Fund	Mutual Fund	395,611	381,521
	DFA International Small Cap Value Fund	Mutual Fund	381,232	461,623
	DFA One - Year Fixed Income Fund	Mutual Fund	536,662	538,080
	DFA Five Year Global Fixed Income Fund	Mutual Fund	386,491	386,440
	DFA International Value Fund	Mutual Fund	648,096	595,847
	DFA US Large Cap Value	Mutual Fund	228,040	320,120
	DFA US Targeted Value Portfolio Fund	Mutual Fund	255,347	321,120
	DFA US Small Cap Fund	Mutual Fund	244,588	331,164
	DFA Intl Real Estate Security Portfolio Fund	Mutual Fund	282,195	269,850
	DFA Real Estate Securities Fund	Mutual Fund	156,748	248,622
	DFA Emerging Markets Value Fund	Mutual Fund	268,364	215,877
	DFA Short Term Ext Quality	Mutual Fund	387,520	383,417
	DFA US Large Company Inst Index	Mutual Fund	241,839	334,437
	DFA Intermediate Governement Fixed Income	Mutual Fund	296,945	295,477
			$ 5,025,109	$ 5,399,026

NOTE: The above data is based upon information that has been certified as complete and accurate by Matrix Trust Company.

See accompanying independent auditors' disclaimer of opinion

THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

Schedule H, Line 4j – Schedule of Reportable Transactions
December 31, 2015

SCHEDULE H – FORM 5500
EIN #31-0354862
PLAN NUMBER 001

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN G	COLUMN H	COLUMN I
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Assets	Current Value at Transaction Date	Net Gain or (Loss)
DFA Intermediate Government Fixed-Income	Mutual Fund	$ 296,945	N/A	N/A	$ 296,945	N/A

NOTE: The above data is based upon information that has been certified as complete and accurate by Matrix Trust Company.

See accompanying independent auditors' disclaimer of opinion

THE LEYMAN MANUFACTURING CORPORATION PENSION PLAN

Schedule H, Line 4j – Schedule of Reportable Transactions
December 31, 2015

SCHEDULE H – FORM 5500
EIN #31-0354862
PLAN NUMBER 001

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN G	COLUMN H	COLUMN I
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Assets	Current Value at Transaction Date	Net Gain or (Loss)
DFA Intermediate Government Fixed-Income	Mutual Fund	$ 296,945	N/A	N/A	$ 296,945	N/A

NOTE: The above data is based upon information that has been certified as complete and accurate by Matrix Trust Company.

See accompanying independent auditors' disclaimer of opinion