

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
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Part I	Annual Report Identification Information
For calendar plan year 2015 or fiscal plan year beginning 08/02/2015 and ending 08/01/2016	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or ☒ a single-employer plan; ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan NIDEC MINSTER CORPORATION CONSOLIDATED PENSION TRUST	1b Three-digit plan number (PN) ▶ 002
	1c Effective date of plan 09/24/1962
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) NIDEC MINSTER CORPORATION 240 WEST FIFTH STREET MINSTER, OH 45865	2b Employer Identification Number (EIN) 34-4306440 2c Plan Sponsor's telephone number 419-628-2331 2d Business code (see instructions) 333510

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.	06/12/2017	LESLIE NOLL
	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

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2015)
v. 150123

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 839
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) 238
a(2) Total number of active participants at the end of the plan year	6a(2) 205
b Retired or separated participants receiving benefits.....	6b 367
c Other retired or separated participants entitled to future benefits.....	6c 141
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 713
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 109
f Total. Add lines 6d and 6e	6f 822
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 1B 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) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

Receipt Confirmation Code _____

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
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For calendar plan year 2015 or fiscal plan year beginning 08/02/2015 and ending 08/01/2016

▶ **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 NIDEC MINSTER CORPORATION CONSOLIDATED PENSION TRUST	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF NIDEC MINSTER CORPORATION	D Employer Identification Number (EIN) 34-4306440
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month 08 Day 02 Year 2015	
2 Assets:	
a Market value	2a 88235042
b Actuarial value	2b 87151592
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	(1) Number of participants 458 (2) Vested Funding Target 50237448 (3) Total Funding Target 50237448
b For terminated vested participants	149 3935479 3935479
c For active participants	238 21879045 21879045
d Total	845 76051972 76051972
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 6.17%
6 Target normal cost	6 92000

Statement by Enrolled Actuary

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

SIGN HERE		05/05/2017
	Signature of actuary	Date
JAMES VAN VLEET	Type or print name of actuary	17-05701
		Most recent enrollment number
FINDLEY DAVIES INC.	Firm name	614-453-4669
		Telephone number (including area code)
65 E. STATE STREET, SUITE 1300 COLUMBUS, OH 43215	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 ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2015
v. 150123

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	12288918
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	12288918
10	Interest on line 9 using prior year's actual return of <u>6.51</u> %	0	800009
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 <u>6.44</u> %		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	2081307
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	11007620

Part III Funding Percentages			
14	Funding target attainment percentage	14	100.12 %
15	Adjusted funding target attainment percentage	15	114.59 %
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	100.09 %
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
Totals ►			18(b)	0	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0
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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.72 %	2nd segment: 6.11 %	3rd segment: 6.81 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 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	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	92000	
b Excess assets, if applicable, but not greater than line 31a	31b	92000	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
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	0	
43 Excess installment acceleration amount to be carried over to future plan years	43	0	

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

For calendar plan year 2015 or fiscal plan year beginning 08/02/2015 and ending 08/01/2016		
A Name of plan NIDEC MINSTER CORPORATION CONSOLIDATED PENSION TRUST	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 NIDEC MINSTER CORPORATION	D Employer Identification Number (EIN) 34-4306440	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

SEI PRIVATE TRUST COMPANY

06-1271230

(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?
21 24 28 49 50 51 52 62	NONE	356001	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

FINDLEY DAVIES, INC.

34-1213174

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50	NONE	43149	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

RSM US LLP

42-0714325

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	8900	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)

MASSMUTUAL RETIREMENT SERVICES

04-1590850

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50	NONE	7322	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

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:

<p style="text-align: center;">SCHEDULE D (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p>	<p style="text-align: center;">DFE/Participating Plan Information</p> <p style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center;">▶ File as an attachment to Form 5500.</p>	<p style="text-align: center; font-size: x-small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large;">2015</p> <hr/> <p style="text-align: center; font-size: small;">This Form is Open to Public Inspection.</p>
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For calendar plan year 2015 or fiscal plan year beginning 08/02/2015 and ending 08/01/2016

<p>A Name of plan NIDEC MINSTER CORPORATION CONSOLIDATED PENSION TRUST</p>	<p>B Three-digit plan number (PN) ▶ 002</p>	
<p>C Plan or DFE sponsor's name as shown on line 2a of Form 5500 NIDEC MINSTER CORPORATION</p>	<p>D Employer Identification Number (EIN) 34-4306440</p>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: SEI SPECIAL SITUATIONS COLLECTIVE I

b Name of sponsor of entity listed in (a): SEI TRUST COMPANY

c EIN-PN 27-0977453-038	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9246281
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a Name of MTIA, CCT, PSA, or 103-12 IE: SEI CORE PROPERTY COLLECTIVE INV TR

b Name of sponsor of entity listed in (a): SEI TRUST COMPANY

c EIN-PN 27-3224429-045	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10973963
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection
For calendar plan year 2015 or fiscal plan year beginning 08/02/2015 and ending 08/01/2016		
A Name of plan NIDEC MINSTER CORPORATION CONSOLIDATED PENSION TRUST	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 NIDEC MINSTER CORPORATION	D Employer Identification Number (EIN) 34-4306440	

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	298441	134111
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	2987	3001
(2) U.S. Government securities.....	1c(2)	206	161
(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)	20077850	20220244
(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)	67855557	68372694
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	88235041	88730211

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 through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	88235041	88730211
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(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)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	6	
(B) U.S. Government securities	2b(1)(B)	10	
(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)		16
(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)	2483033	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2483033
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	361884	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	361889	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-5
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		142394
(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)		3897660
c Other income	2c		87
d Total income. Add all income amounts in column (b) and enter total	2d		6523185

Expenses**e** Benefit payment and payments to provide benefits:

(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5471014	
(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)		5471014
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)	47529	
(2) Contract administrator fees	2i(2)	59371	
(3) Investment advisory and management fees	2i(3)	312710	
(4) Other	2i(4)	137391	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		557001
j Total expenses. Add all expense amounts in column (b) and enter total	2j		6028015

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		495170
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: RSM US LLP

(2) EIN: 42-0714325

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	N/A	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X		
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X		
e Was this plan covered by a fidelity bond?	X			1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X		
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X		
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X		
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	X			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X		
l Has the plan failed to provide any benefit when due under the plan?		X		
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)				
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.				
o Did the plan trust incur unrelated business taxable income?				
p Were in-service distributions made during the plan year?				

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

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

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

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

Part V Trust Information

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection.
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For calendar plan year 2015 or fiscal plan year beginning 08/02/2015 and ending 08/01/2016

A Name of plan <u>NIDEC MINSTER CORPORATION CONSOLIDATED PENSION TRUST</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>NIDEC MINSTER CORPORATION</u>	D Employer Identification Number (EIN) <u>34-4306440</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>23-3060382</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>7</u>

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

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

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

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Schedule R (Form 5500) 2015
v. 150123

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: <u>28.0</u> % Investment-Grade Debt: <u>44.0</u> % High-Yield Debt: <u>4.0</u> % Real Estate: <u>11.0</u> % Other: <u>13.0</u> % b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☒ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more c What duration measure was used to calculate line 19(b)? ☒ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

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

Nidec Minster Corporation Consolidated Pension Trust

Financial Report
August 1, 2016

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Independent Auditor's Report

Nidec Minster Corporation
Consolidated Pension Trust
Minster, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Nidec Minster Corporation Consolidated Pension Trust (the Plan), which comprise the statements of net assets available for benefits as of August 1, 2016 and 2015 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 error.

Auditor's 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 described in Note 3, which was certified by SEI Private Trust Company, the trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes transactions. The Plan Administrator has obtained certification from the trustee as of August 1, 2016 and 2015 and for the year ended August 1, 2016 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 Auditor's Report (Continued)

Emphasis of Matter

As discussed in Note 11 to the financial statements, the Plan adopted new accounting guidance related to presentation of fair value of certain investments and disclosure of investments. Prior year disclosures have also been revised to reflect the retrospective application of adopting these changes in accounting. Our disclaimer of opinion was not modified with respect to these matters.

Other Matters

The supplemental schedules of assets (held at end of year) as of August 1, 2016 and reportable transactions as of and for the year ended August 1, 2016 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purposes of additional analysis and are not a required part of the financial statements. These supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

RSM VS LLP

Dayton, Ohio
May 22, 2017

Nidec Minster Corporation Consolidated Pension Trust

**Statements of Net Assets Available for Benefits
August 1, 2016 and 2015**

	2016	2015
Investments, at fair value:		
Money market	\$ 3,001	\$ 2,987
U.S. Government agency securities	161	206
Mutual funds	68,372,694	67,855,557
Collective funds	20,220,244	20,077,850
Total investments	88,596,100	87,936,600
Receivables:		
Accrued investment income	134,111	298,441
Net assets available for benefits	\$ 88,730,211	\$ 88,235,041

See notes to financial statements.

Nidec Minster Corporation Consolidated Pension Trust

**Statements of Changes in Net Assets Available for Benefits
Years Ended August 1, 2016 and 2015**

	2016	2015
Additions to net assets attributed to:		
Investment income:		
Interest and dividend income	\$ 2,483,049	\$ 2,763,247
Net appreciation in fair value of investments	4,040,136	3,240,823
Total additions	6,523,185	6,004,070
Deductions from net assets attributed to:		
Benefits paid	5,471,014	16,166,585
Administrative expenses	557,001	413,139
Total deductions	6,028,015	16,579,724
Net increase (decrease)	495,170	(10,575,654)
Net assets available for benefits:		
Beginning	88,235,041	98,810,695
Ending	\$ 88,730,211	\$ 88,235,041

See notes to financial statements.

**Nidec Minster Corporation
Consolidated Pension Trust**

Notes to Financial Statements

Note 1. Description of Plan

The following brief description of the Nidec Minster Corporation Consolidated Pension Trust (the Plan) is provided for general information purposes only. Effective January 1, 2013, the Plan Sponsor changed its legal name from The Minster Machine Company to Nidec Minster Corporation (the Company and Plan Sponsor). Accordingly, the Plan changed its name from The Minster Machine Company Consolidated Pension Trust to Nidec Minster Corporation Consolidated Pension Trust. Participants should refer to the Pension Agreement between Nidec Minster Corporation of Minster, Ohio and the United Steelworkers of America AFL-CIO Local Union No. 321 (USWA Agreement) or the Pension Agreement between Nidec Minster Corporation of Minster, Ohio and Glass, Molders, Pottery, Plastics and Allied Workers International Union, Local Union No. 343 Employees (GMP Agreement), or the Nidec Minster Corporation Restated Non-bargaining Employees' Retirement Plan (Non-bargaining Plan) for a more complete description of Plan provisions.

General: The Plan is a noncontributory, defined benefit pension plan that provides defined pension benefits to substantially all employees of Nidec Minster Corporation represented by the United Steelworkers of America, the employees represented by the Glass, Molders, Pottery, Plastics and Allied Workers International Union and non-bargaining employees of the Company. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended, the 2012 Pension Relief Act and the Pension Protection Act of 2006.

During 2007, the Company signed an amendment to freeze benefits for employees participating under the Nidec Minster Corporation Restated Non-bargaining Employees' Retirement Plan (Non-bargaining Plan). As a result of the amendment, credited service shall cease to accrue for employees participating in the Non-bargaining Plan subsequent to December 31, 2007.

During 2010, the Company signed an amendment to freeze benefits for employees represented by the United Steelworkers of America participating under the Plan. As a result of the amendment, no compensation earned shall be considered and credited service shall cease to accrue for covered employees participating in the Plan subsequent to May 17, 2010.

During 2010, the Company signed an amendment to freeze benefits for employees represented by the Glass, Molders, Pottery, Plastics and Allied Workers International Union participating under the Plan. As a result of the amendment, no compensation earned shall be considered and credited service shall cease to accrue for covered employees participating in the Plan subsequent to December 31, 2010.

Contributions: The Sponsor contributes amounts as actuarially determined in order to provide assets sufficient to meet the benefits to be paid to Plan members. The Plan has met the ERISA minimum funding requirements for years ended August 1, 2016 and 2015.

Vesting: Benefits under the Plan are generally based on an employee's years of service and compensation or years of service and a benefit multiplier. The Plan provides for 100 percent vesting of such benefits after an employee completes five years of service or satisfies the early retirement requirements.

Benefit payments: Upon retirement, death or permanent disability, a participant's distribution will commence in the form of one of the various annuity options, as selected by the participant. In certain instances, it may be paid in lump sum. Upon termination for other than retirement, death, or disability, the benefit payment shall commence at the participant's normal retirement age.

**Nidec Minster Corporation
Consolidated Pension Trust**

Notes to Financial Statements

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The accompanying financial statements are prepared on the accrual basis in conformity with accounting principles generally accepted in the United States of America (GAAP) in accordance with Financial Accounting Standards Board Accounting Standards Codification (ASC).

Investment valuation and income recognition: 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 orderly transaction between market participants at the measurement date. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year. Capital gain distributions are included in interest and dividend income.

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

The actuarial present value of accumulated plan benefits is determined by Findley Davies, the actuary of the Plan, and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The Plan has elected to present actuarial benefit information as of the beginning of the Plan year.

An independent actuary calculated the present value of future Plan benefits. Benefits payable are included to the extent that they are deemed attributable to participant service rendered as of the valuation date.

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect the amounts and disclosures reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Administrative expenses: Fees charged by the Plan custodian for management investment services and trust services of plan assets, fees charged by the actuary for recordkeeping and actuarial fees, and PBGC premiums are paid by the Plan.

Benefit payments: Benefits are recorded when paid.

Subsequent events: The Plan has evaluated subsequent events through May 22, 2017, the date the financial statements were available to be issued.

**Nidec Minster Corporation
Consolidated Pension Trust**

Notes to Financial Statements

Note 3. Information Certified by Plan's Trustee

The investment information included throughout the Plan's financial statements and supplemental schedules as of and for the years ended August 1, 2016 and 2015 was prepared by or derived from information provided by the trustee and furnished to the Plan administrator. The Plan administrator has obtained certifications from the trustee that information provided to the Plan administrator by the trustee related to these investments is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information in Note 9 and supplemental schedules related to the Plan's investments.

SEI Private Trust Company also certified to the completeness and accuracy of \$4,040,136 and \$3,240,823 of net appreciation in fair value of investments and \$2,483,049 and \$2,763,247 of interest and dividend income for the years ended August 1, 2016 and 2015, respectively.

Note 4. Funding Policy

The Company pays to the trustee from time to time such amounts in cash necessary to provide the benefits under the Plan determined by the application of accepted actuarial methods and assumptions. The Company's contributions for 2016 and 2015 met or exceeded the minimum funding requirements of ERISA. Contributions are intended to cover the target normal cost plus an amount necessary to amortize any funding shortfalls over 7 years.

Note 5. Actuarial Present Value of Accumulated Plan Benefits

An independent actuary calculated the present value of future Plan benefits. Benefits payable are included to the extent that they are deemed attributable to participant service rendered as of the valuation date. Significant assumptions underlying the actuarial computation as of August 2, 2015 include:

Mortality rates:	GMP/USW	RP2014 Scale MP-2016 Blue Collar Non Annuitant and Annuitant
	Office	RP2014 Scale MP-2016 White Collar Non Annuitant and Annuitant
Termination:	All	Actuary's Pension Handbook Table T-2
Retirement:	All	Age 65
Rate of return:	All	7.75%
Current liability:	First rate, years 1-5	4.72%
	Second rate, years 5-20	6.11%
	Third rate, years 20+	6.81%

The Plan has elected to present beginning of the year actuarial information.

The foregoing actuarial assumptions are based on the presumption that 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.

**Nidec Minster Corporation
Consolidated Pension Trust**

Notes to Financial Statements

Note 5. Actuarial Present Value of Accumulated Plan Benefits (Continued)

The actuarial present value of accumulated Plan benefits at August 2, 2015 is as follows:

Vested benefits:

Participants currently receiving benefits	\$ 45,936,263
Other participants	<u>22,599,801</u>

Total actuarial present value of accumulated Plan benefits	<u>\$ 68,536,064</u>
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Changes in the actuarial present value of accumulated Plan benefits for the year ended August 2, 2015 is as follows:

Beginning balance	\$ 76,092,917
Increase (decrease) attributable to:	
Benefit accumulated	3,972,527
Interest accumulated	5,270,746
Benefits paid	(16,166,585)
Change in actuarial assumptions	<u>(633,541)</u>
Ending balance	<u>\$ 68,536,064</u>

Small changes in actuarial assumptions occurred in 2016 related to termination and retirement age.

Note 6. Plan Termination

While the Sponsor has not expressed any intent to terminate the Plan or to discontinue contributions, it has the right to do so at any time, subject to the provisions set forth in ERISA. Should the Plan be terminated at some future date, all participants will become 100% vested in benefits earned as of the termination date.

If the termination is the result of the bankruptcy, or near bankruptcy of Sponsor and Plan assets are not adequate to pay all vested benefits before termination, the Pension Benefit Guaranty Corporation (the PBGC) will take over the Plan and pay those benefits the PBGC guarantees. In this case, some participants may receive a smaller benefit than if the Plan had continued. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits, as described in the Plan and the level of benefits guaranteed by the PBGC at that time.

Note 7. Income Tax Status

The Internal Revenue Service has determined and informed the Employer by a letter dated August 31, 2012, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

**Nidec Minster Corporation
Consolidated Pension Trust**

Notes to Financial Statements

Note 8. Parties-in-Interest Transactions

Certain Plan investments are shares of money market funds, mutual funds and collective funds issued by SEI Private Trust. SEI Trust is a trustee of the Plan and these transactions qualify as party-in-interest managed transactions.

Fees paid by the Plan for investment advisory, management and trustee services rendered by parties-in-interest amounted to \$356,001 and \$360,641 for the years ended August 1, 2016 and 2015, respectively.

Note 9. Fair Value Measurements

The Plan has determined the fair value of certain assets and liabilities through application of accounting guidance that establishes a framework for measuring fair values.

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under this standard are described below.

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.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at August 1, 2016 and 2015.

Money markets: Valued at fair value based on quoted prices in active markets for identical assets.

U.S. Government securities and mutual funds: Valued at the closing price reported on the active market on which the individual securities are traded.

Nidec Minster Corporation
Consolidated Pension Trust

Notes to Financial Statements

Note 9. Fair Value Measurements (Continued)

Collective funds: Valued at the net asset value ("NAV") of shares held by the Plan at year end.

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.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of August 1:

	2016			
	Total	Level 1	Level 2	Level 3
Money market funds	\$ 3,001	\$ 3,001	\$ -	\$ -
U.S. Government securities	161	161	-	-
Mutual funds	68,372,694	68,372,694	-	-
Investments measure at NAV	20,220,244			
Total investments, at fair value	\$ 88,596,100	\$ 68,375,856	\$ -	\$ -

	2015			
	Total	Level 1	Level 2	Level 3
Money market funds	\$ 2,987	\$ 2,987	\$ -	\$ -
U.S. Government securities	206	206	-	-
Mutual funds	67,855,557	67,855,557	-	-
Investments measure at NAV	20,077,850			
Total investments, at fair value	\$ 87,936,600	\$ 67,858,750	\$ -	\$ -

Plan management evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the years ended August 1, 2016 and 2015, there were no significant transfers in or out of Levels 1, 2, or 3.

**Nidec Minster Corporation
Consolidated Pension Trust**

Notes to Financial Statements

Note 9. Fair Value Measurements (Continued)

The following table summarizes investments measured at fair value based on net asset value (NAV) per share as of August 1, 2016 and 2015:

	2016	2015	Redemption	Notice Period
	Fair Value	Fair Value	Frequency	
SEI Core Property Collective Fund	\$ 10,973,963	\$ 9,836,709	Quarterly	65 days
SEI Special Situations Collective Fund	9,246,281	10,241,141	Semi-annual	95 days
Total collective funds	\$ 20,220,244	\$ 20,077,850		

- (a) This category includes a stable value collective fund whose objective is to protect principal while providing a higher rate of return than shorter term investments, such as money market funds. The funds invest mainly in real estate, offshore opportunity funds and other diverse funds. Investments in this category can be redeemed as noted specifically above at the current net asset value per share based on the fair value of the underlying assets. The fair values of investments in this category have been estimated using the net asset value per share of the underlying investments.

Note 10. Risks and Uncertainties

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

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Note 11. Recent Accounting Pronouncements

In May 2015, FASB issued ASU 2015-07, *Fair Value Measurement (Topic 850): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*, which removes the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share practical expedient. ASU 2015-07 also limits certain disclosures to investments for which the entity has elected to measure the fair value using the practical expedient. This ASU will be effective for the Company for fiscal years beginning after December 15, 2016. Early adoption is permitted and the amendments in ASU 2015-07 should be applied retrospectively to all periods presented. The Plan adopted this Update for the 2016 plan year, and it was retrospectively applied to August 1, 2015. Prior year disclosures have been revised to reflect the retrospective application of this Update. The impact of adopting this Update is reflected in Note 9.

Nidec Minster Corporation
Consolidated Pension Trust

Notes to Financial Statements

Note 11. Recent Accounting Pronouncements (Continued)

In July 2015, the Financial Accounting Standards Board issued Accounting Standards Update 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965) – (I) Fully Benefit-Responsive Investment Contracts, (II) Plan Investment Disclosures and (III) Measurement Date Practical Expedient (a consensus of the FASB Emerging Issues Task Force)*. The purpose of this Update is to simplify plan accounting.

- The amendments in Part I of this Update designate contract value as the only required measure for direct investments in fully benefit-responsive investment contracts. Fully benefit-responsive investment contracts will be presented at contract value; accordingly there will no longer be an adjustment from fair value to contract value on the face of the financial statements.
- The amendments in Part II of this Update will eliminate the requirements for plans to disclose (1) individual investments that represent 5 percent or more of net assets available for benefits and (2) the net appreciation or depreciation for investments by general type for both participant-directed investments and nonparticipant-directed investments. The net appreciation or depreciation in investments for the period will still be required to be presented in the aggregate. In addition, if an investment is measured using the net asset value per share (or its equivalent) practical expedient in Topic 820 and that investment is in a fund that files a U.S. Department of Labor Form 5500, Annual Return/Report of Employee Benefit Plan, as a direct filing entity, disclosure of that investment's strategy will no longer be required. Finally, the FASB Emerging Issues Task Force recommended that self-directed brokerage accounts be reported as a single line item instead of the underlying investments in the brokerage account being disaggregated by type.
- The amendments in Part III of this Update reduce complexity in employee benefit plan accounting by providing a practical expedient that permits plans to measure investments and investment-related accounts as of a month-end date that is closest to the plan's fiscal year-end, when the fiscal period does not coincide with month-end.

The Update may be adopted in whole or by part (I, II and III), as applicable. The amendments in this Update are effective for fiscal years beginning after December 15, 2015. Early adoption is permitted. Upon adoption, the amendments in Parts I and II shall be applied retrospectively to all periods presented; the amendments in Part III shall be applied prospectively. The plan adopted amendments in Part I, II, and III of this Update for the 2016 plan year and the amendments in part II were retrospectively applied to August 1, 2015. Prior year disclosures in Notes 3 and 9 have been revised to reflect the retrospective application. The impact of adopting Parts I and II had no impact on the August 1, 2016 or 2015 financial statements.

Supplemental Schedules

Nidec Minster Corporation Consolidated Pension Trust

Schedule H, Part IV, 4(i) - Schedule of Assets (Held at End of Year)

Employer Identification Number 34-4306440

Plan Number 002

August 1, 2016

(a)	(b)	(c)	(d)	(e)
Identity of Party Involved and Description of Asset	Description of Investment	Cost	Current Value	
Money market:				
* SEI Daily Income Trust Government Fund Class F	3,001 shares	\$ 3,001	\$ 3,001	
U.S. Government agency security:				
Government National Mortgage Assn. Pool #780577	141 shares	143	161	
Mutual funds:				
* SEI Emerging Markets Equity Fund	68,708 shares	696,583	664,404	
* SEI Large Cap Disciplined Equity #295	323,581 shares	3,639,976	4,225,967	
* SEI Dynamic Asset Allocation Fund	207,516 shares	2,509,574	3,384,584	
* SEI Small/Mid Cap Equity Fund #296	170,538 shares	2,299,315	2,130,024	
* SEI High Yield Bond Fund	312,900 shares	2,900,458	2,747,263	
* SEI Emerging Markets Debt Fund	271,843 shares	2,862,007	2,707,558	
* SEI World Equity Ex-US Fund	381,582 shares	4,217,623	4,262,268	
* SEI Long Duration Fund	4,098,194 shares	34,559,542	37,703,385	
* SEI U.S. Managed Vol Fund	237,745 shares	3,473,160	3,471,076	
* SEI Global Managed Vol Fund	604,800 shares	6,861,654	7,076,165	
Total mutual funds		64,019,892	68,372,694	
Collective funds:				
* SEI Core Property Collective Fund	5,774 shares	7,000,000	10,973,963	
* SEI Special Situations Collective Fund	7,448 shares	8,450,000	9,246,281	
Total collective funds		15,450,000	20,220,244	
Total		\$ 79,473,036	\$ 88,596,100	

* Represents a party-in interest.

Nidec Minster Corporation Consolidated Pension Trust

Schedule H, Part IV, 4(j) - Schedule of Reportable Transactions

Employer Identification Number 34-4306440

Plan Number 002

For the Year Ended August 1, 2016

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identify of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset Sold	Fair Value of Asset on Transaction Date	Net Gain
Type (iii) - Series of transactions in excess of 5 percent of Plan assets:						
* SEI Private Trust Company	SEI Long Duration Fund	\$ 3,313,162	\$ 5,395,192	\$ 5,192,247	\$ 8,708,354	\$ 202,945

Schedule SB, Line 26 - Schedule of Active Participant Data

August 2, 2015 Valuation
Nidec Minster Corporation Consolidated Pension Trust
(EIN: 34-4306440; PN: 002)

Attained Age	Years of Credited Service									
	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
Under 25	-	-	-	-	-	-	-	-	-	-
25 to 29	-	9 (*)	3 (*)	2 (*)	-	-	-	-	-	-
30 to 34	-	5 (*)	5 (*)	1 (*)	-	-	-	-	-	-
35 to 39	-	4 (*)	4 (*)	4 (*)	-	-	-	-	-	-
40 to 44	1 (*)	2 (*)	4 (*)	11 (*)	-	-	-	-	-	-
45 to 49	-	-	1 (*)	6 (*)	9 (*)	7 (*)	-	-	-	-
50 to 54	2 (*)	6 (*)	5 (*)	5 (*)	6 (*)	14 (*)	1 (*)	1 (*)	-	-
55 to 59	-	2 (*)	4 (*)	5 (*)	3 (*)	1 (*)	10 (*)	16 (*)	14 (*)	2 (*)
60 to 64	-	1 (*)	1 (*)	3 (*)	3 (*)	5 (*)	3 (*)	7 (*)	25 (*)	6 (*)
65 to 69	-	2 (*)	-	-	-	1 (*)	-	2 (*)	1 (*)	3 (*)
70 & up	-	-	-	-	-	-	-	-	-	-

* Average compensation is not shown since there are fewer than 1,000 active participants in this plan

Appendix B

Statement of Actuarial Assumptions and Methods

Interest Rates

Funding: 24-month segment rates averaged through the end of March 2015 and published in April 2015:

	Pre MAP-21/ HATFA	Reflecting MAP-21/ HATFA
a. First Rate, Years 1-5	1.26%	4.72%
b. Second Rate, Years 5-20	4.07%	6.11%
c. Third Rate, Years 20+	5.01%	6.81%
d. Effective Interest Rate using the above rates	4.21%	6.17%
e. Interest rate for developing expected value of assets, (limited by statute)		8.00%

Mortality

Funding: RP-2000 static, non-generational Mortality Table as described in Regulation 1.430(h)(3) projected by Scale AA, to between 7 and 15 years beyond the year of the obligation, male and female, with different rates for annuitants and non-annuitants.

Rates of Retirement

<u>Age</u>	<u>Non Officer Rate</u>	<u>Officer Rate</u>
60	10%	50%
61	20	50
62	30	20
63	30	5
64	30	5
65	100	100

Weighted Average Retirement Age is 63. This is the average retirement age for someone eligible to retire at all ages using the assumed retirement rates and no other decrements.

Rates of Disability

None.

Assumptions Made in Valuing Spouse's Benefit

For the purpose of valuing death benefits, 80% of employees, male and female, are assumed to be married. Husbands are assumed to be 3 years older than their wives.

Provision for Expenses

The expense is an approximate two year average of administrative expenses paid from the trust.



Appendix B (Continued)

Rates of Turnover

T-2 less GA51M for males and females for all groups.

Sample rates are as follows:

<u>Age</u>	<u>Rate</u>
25	5.29%
30	5.07
35	4.70
40	3.50
45	1.77
50	0.40
55	0.00

Asset Method

Funding: Market Value of Assets plus interest adjusted accrued but unpaid contributions as of the valuation date plus an adjustment to defer full recognition of investment losses and gains over a two-year period. The investment (gain)/loss for every year equals the market value at the beginning of the year projected to the end of the year using the interest rate above, but no greater than the third segment rate for the plan year, minus the end of the year actual market value. The actuarial value of assets will be no less than 90% and no more than 110% of the market value (including interest-adjusted accrued but unpaid contributions). Note that due to the regulatory constraint on the interest rate, a characteristic of this asset valuation method is that, over time, it may be more likely to produce an actuarial value of assets that is less than the market value of assets.

Employees Valued

Only participants as of the valuation date were valued.

Selection of Assumptions

The segment rates and mortality table used to determine minimum funding and funded ratios were based on methodology mandated by Internal Revenue Code and rates published by the Internal Revenue Service to affect it.



Appendix B (Continued)

Changes in Assumptions and Methods since the Last Actuarial Valuation

The interest rates used for determining the funding target were 4.99%, 6.32% and 6.99%. These rates were updated to the rates required for the current plan year.

The mortality table for the funding target was changed as required under PPA '06.

The rates of retirement were

<u>Age</u>	<u>Office Rate</u>	<u>GMP Rate</u>	<u>USWA Rate</u>
60	10.00 %	10.00 %	0.00 %
61	7.50	10.00	0.00
62	20.00	40.00	0.00
63	5.00	20.00	100.00
64	5.00	50.00	0.00
65	100.00	100.00	0.00

The rates of disability were

Office and USWA: 75% UAW 1955 Disability Table

GMP: UAW 1955 Disability Table

The rates of turnover were

Office: APH Table T-3 less GA51

GMP: APH Table T-7 less GA51

USWA: APG Table T-1 less GA51

In valuing the spouse's benefit, it was assumed that for GMP, husbands and wives are the same age.

Justification for Changes in Actuarial Assumptions

A complete review of non-economic assumptions, to satisfy ASOP 35, was done in 2015. The changes did not meet the threshold for requesting IRS approval.



Nidec Minster Corporation Consolidated Pension Trust

Schedule H, Part IV, 4(j) - Schedule of Reportable Transactions
Employer Identification Number 34-4306440
Plan Number 002
For the Year Ended August 1, 2016

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identify of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset Sold	Fair Value of Asset on Transaction Date	Net Gain

Type (iii) - Series of transactions in excess of 5 percent of Plan assets:

* SEI Private Trust Company	SEI Long Duration Fund	\$ 3,313,162	\$ 5,395,192	\$ 5,192,247	\$ 8,708,354	\$ 202,945
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SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection
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For calendar plan year 2015 or fiscal plan year beginning <u>08/02/2015</u> and ending <u>08/01/2016</u>					
► 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 NIDEC MINSTER CORPORATION CONSOLIDATED PENSION TRUST	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%;">B Three-digit plan number (PN) ►</td> <td style="width:30%; text-align: center;">002</td> </tr> <tr> <td colspan="2">D Employer Identification Number (EIN) 34-4306440</td> </tr> </table>	B Three-digit plan number (PN) ►	002	D Employer Identification Number (EIN) 34-4306440	
B Three-digit plan number (PN) ►	002				
D Employer Identification Number (EIN) 34-4306440					
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Nidec Minster Corporation					
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500					

Part I Basic Information			
1 Enter the valuation date: Month <u>08</u> Day <u>02</u> Year <u>2015</u>			
2 Assets:			
a Market value	2a	88,235,042	
b Actuarial value	2b	87,151,592	
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.....	458	50,237,448	50,237,448
b For terminated vested participants.....	149	3,935,479	3,935,479
c For active participants.....	238	21,879,045	21,879,045
d Total.....	845	76,051,972	76,051,972
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	6.17%	
6 Target normal cost.....	6	92,000	

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 prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	 Signature of actuary	<u>05/05/2017</u> Date <u>1705701</u> Most recent enrollment number <u>614-453-4669</u> Telephone number (including area code)
JAMES VAN VLEET Type or print name of actuary Findley Davies Inc. Firm name 65 E. State Street, Suite 1300 Columbus OH 43215 Address of the firm		

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	12,288,918
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	12,288,918
10 Interest on line 9 using prior year's actual return of <u>6.51</u> %	0	800,009
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 <u>6.44</u> %		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	2,081,307
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	11,007,620

Part III Funding Percentages

14 Funding target attainment percentage	14	100.12%
15 Adjusted funding target attainment percentage	15	114.59%
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	100.09%
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
Totals ▶			18(b)	0	18(c) 0

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

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

20 Quarterly contributions and liquidity shortfalls:

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

Liquidity shortfall as of end of quarter of this plan year

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

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

21 Discount rate:			
a Segment rates:	1st segment: 4.72%	2nd segment: 6.11%	3rd segment: 6.81%
			☐ N/A, full yield curve used
b Applicable month (enter code)	21b		4
22 Weighted average retirement age	22		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	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	92,000	
b Excess assets, if applicable, but not greater than line 31a	31b	92,000	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
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	0	
43 Excess installment acceleration amount to be carried over to future plan years	43	0	

Appendix A-1

Summary of Principal Plan Provisions - Office

<i>Plan Sponsor</i>	Nidec Minster Corporation
<i>EIN/PN</i>	34-4306440/002
<i>Effective Dates</i>	May 30, 1976; amended and restated effective August 2, 2014. Effective date of last amendment was April 1, 2015.
<i>Plan Year</i>	The 12-month period beginning each August 2.
<i>Participation</i>	A non-bargained employee is eligible to participate in the Plan on the first day of the month following his employment date. No employee or rehired employee shall be eligible to participate after December 31, 2007.
<i>Annual Earnings</i>	The Participant's total wages as reported on Form W-2 paid from the Employer, excluding any extraordinary pay, and including any 401(k) or Section 125 deferrals. No compensation earned after December 31, 2007 shall be considered.
<i>Average Monthly Earnings</i>	1/60 th of earnings for the highest 60 consecutive month period. If the participant has fewer than 60 months prior to his actual termination date, Average Monthly Earnings shall be the average of all his monthly earnings.
<i>Credited Service</i>	<p>Credited Service is equal to total service with the employer measured in years and full calendar months. Effective May 24, 2006, for employees who transfer from the USW plan or the GMP plan, service will begin in the Office plan at the date of transfer. Credited Service ceased to accrue December 31, 2007.</p> <p>A break in service occurs if the period between the date of termination and the date of re-employment exceeds 12 months.</p>
<i>Accrued Benefit</i>	<p>The amount of the monthly benefit to be paid for life is the greater of:</p> <ul style="list-style-type: none"> a) Credited Service multiplied by: <ul style="list-style-type: none"> i) 1.2% of Average Monthly Earnings for employees hired before January 1, 2006 ii) 1.0% of Average Monthly Earnings for employees hired/rehired on or after January 1, 2006 (or for transfers on or after May 24, 2006) b) \$16.50 multiplied by Credited Service



Appendix A-1 (Continued)

Normal Retirement Benefit

Eligibility:

Age 65 or, if later, fifth anniversary of joining the Plan.

Monthly Benefit:

The Accrued Benefit.

Late Retirement Benefit

Eligibility:

After Normal Retirement.

Monthly Benefit:

The Accrued Benefit as of the earlier of December 31, 2007 and actual retirement. Suspension of Benefits Notices are provided to participants who work past Normal Retirement.

Early Retirement Benefit

Eligibility:

Age 55 and 10 years of service.

Monthly Benefit:

The Accrued Benefit payable at Normal Retirement Date. Alternatively, immediate commencement is available. For participants as of October 1, 2002, or participants who entered after October 1, 2002 and who have at least 20 years of service, the accrued benefit is reduced 1/180th for each month by which the Early Retirement Date precedes the participant's 60th birthday. For participants who entered after October 1, 2002 and who have less than 20 years of service the accrued benefit is reduced 1/180th for each of the first 60 months and 1/360th for each of the next 60 months by which the Early Retirement Date precedes the Normal Retirement Date.

Termination Benefit

Eligibility:

Upon termination of employment prior to retirement a participant with at least 5 years of service is 100% vested in the Accrued Benefit.

Monthly Benefit:

The vested benefit commences in full at age 65. For a participant who has at least 10 years of service at termination, a reduced amount under the early retirement provisions is payable on or after age 55.



Appendix A-1 (Continued)

Disability Retirement Benefit

Eligibility:

Permanent and total disability at any age.

Monthly Benefit:

Prior to January 1, 2006 the benefit is calculated by projecting Credited Service to Normal Retirement Date and using Average Monthly Earnings as of the date of disability. Effective January 1, 2006, the accrued benefit with no additional Credited Service is calculated. Benefits are payable at Normal Retirement.

Death Benefit

Eligibility:

100% vested and married at the date of death.

Monthly Benefit:

If an active participant was eligible for early retirement at the time of death, the spouse's benefit will be the survivor benefit as if the participant had terminated on the day prior to death and elected a joint and 100% contingent annuitant survivor benefit, commencing at the earliest possible retirement date.

If an active participant was not eligible for early retirement at the time of death or if a vested terminated participant dies, the spouse's benefit will be the survivor benefit as if the participant had terminated on the day prior to death and elected a joint and 50% contingent annuitant survivor benefit, commencing at the earliest possible retirement date.

Participants who retired prior to October 1, 2002 are eligible for a post-retirement death benefit.

Optional Forms of Payment

Life Annuity – monthly benefits for the life of the participant.

Joint and Survivor Annuity – monthly payments for the life of the participant with 50%, 67%, 75% or 100% of the benefit continuing to the surviving spouse (if any).

Certain and Continuous Annuity – monthly payments for the life of the participant with 120 or 240 payments guaranteed.

Optional forms are calculated using the UP 1984 mortality table set forward one year and 8% interest.



Appendix A-1 (Continued)

***Benefits Available as
Lump Sums***

The plan pays small benefit amounts (lump sums less than \$5,000) automatically.

***Maximum Benefit
Limit***

The Internal Revenue Code Section 415 Maximum Benefit payable as a life annuity at Social Security Normal Retirement Age.

***Plan Compensation
Limit***

The Section 401(a)(17) Maximum Compensation that can be recognized for benefit calculation purposes.

***Changes in Plan
Provisions***

The automatic changes, if any, in the plan compensation limit and maximum benefit limit were recognized.



Appendix A-2

Summary of Principal Plan Provisions - GMP

Plan Sponsor	Nidec Minster Corporation												
EIN/PN	34-4306440/002												
Effective Dates	January 1, 1980; amended and restated effective August 2, 2014. Effective date of last amendment was April 1, 2015.												
Plan Year	The 12-month period beginning each August 2.												
Participation	An employee who is a member of the GMP union is eligible to participate in the Plan on the January 1 or July 1 following one year of service. No employee or rehired employee shall be eligible to participate after December 31, 2010.												
Service	<p>Service is the number of years with the employer during which the employee works at least 1,000 hours.</p> <p>A break-in-service occurs if the employee works less than 501 hours in a calendar year.</p> <p>Credited Service is the number of years and fractions of a year after January 1, 1980, based on hours worked in a calendar year,</p> <table> <tr> <th><u>Hours Worked</u></th><th><u>Credited Service</u></th></tr> <tr> <td>Less than 500</td><td>0.00</td></tr> <tr> <td>500 to 750</td><td>0.25</td></tr> <tr> <td>750 to 1,125</td><td>0.50</td></tr> <tr> <td>1,125 to 1,500</td><td>0.75</td></tr> <tr> <td>1,500 or more</td><td>1.00</td></tr> </table> <p>Credited Service ceased to accrue December 31, 2010 for benefit accrual purposes. Credited Service continues to accrue for the purpose of determining Early Retirement eligibility only.</p>	<u>Hours Worked</u>	<u>Credited Service</u>	Less than 500	0.00	500 to 750	0.25	750 to 1,125	0.50	1,125 to 1,500	0.75	1,500 or more	1.00
<u>Hours Worked</u>	<u>Credited Service</u>												
Less than 500	0.00												
500 to 750	0.25												
750 to 1,125	0.50												
1,125 to 1,500	0.75												
1,500 or more	1.00												
Accrued Benefit	<p>The amount of the monthly benefit to be paid for life is the sum of:</p> <ol style="list-style-type: none"> Credited Service up to March 31, 2002 multiplied by \$34.50, and Credited Service after March 31, 2002 multiplied by: <ol style="list-style-type: none"> \$31.25 for employees hired before November 1, 2005 \$28.00 for employees hired/rehired on or after November 1, 2005 												



Appendix A-2 (Continued)

Normal Retirement Benefit

Eligibility:

Age 65 or, if later, fifth anniversary of joining the Plan.

Monthly Benefit:

The Accrued Benefit.

Late Retirement Benefit

Eligibility:

After Normal Retirement.

Monthly Benefit:

The Accrued Benefit as of the earlier of December 31, 2010 and actual retirement. Suspension of Benefits Notices are provided to participants who work past Normal Retirement.

Early Retirement Benefit

Eligibility:

Age 55 and 10 years of service.

Monthly Benefit:

The Accrued Benefit payable at Normal Retirement Date. Alternatively, immediate commencement is available. For participants who are at least age 62 and who have at least 30 years of Credited Service at retirement there is no reduction. For all other participants the accrued benefit is reduced by $\frac{1}{2}$ of 1% for each month by which the Early Retirement Date precedes the Normal Retirement Date. For participants with 30 years of Credited Service the reduction is from age 62 rather than Normal Retirement.

Disability Retirement Benefit

Eligibility:

Permanent and total disability prior to November 1, 2010 at any age with at least 10 Years of Service .

Monthly Benefit:

The accrued benefit at disability payable starting six months after his date of disability.



Appendix A-2 (Continued)

Termination Benefit

Eligibility:

Upon termination of employment prior to retirement a participant with at least 5 years of service is 100% vested in the Accrued Benefit.

Monthly Benefit:

The vested benefit commences in full at age 65. For a participant who has at least 10 years of service at termination, a reduced amount under the early retirement provisions is payable on or after age 55.

Death Benefit

Eligibility:

100% vested and married at the date of death.

Monthly Benefit:

The spouse's benefit will be the survivor benefit as if the participant had terminated on the day prior to death and elected a joint and 50% contingent annuitant survivor benefit, commencing at the earliest possible retirement date.

Participants who retired prior to April 1, 2002 are eligible for a post-retirement death benefit.

Optional Forms of Payment

Life Annuity – monthly benefits for the life of the participant.

Joint and Survivor Annuity – monthly payments for the life of the participant with 50%, 75% or 100% of the benefit continuing to the surviving spouse (if any).

Optional forms are calculated using the UP 1984 mortality table set back three years and 7% interest.

Benefits Available as Lump Sums

The plan pays small benefit amounts (lump sums less than \$5,000) automatically.

Changes in Plan Provisions

The automatic changes, if any, in the plan compensation limit and maximum benefit limit were recognized.



Appendix A-3

Summary of Principal Plan Provisions - USWA

Plan Sponsor	Nidec Minster Corporation												
EIN/PN	34-4306440/002												
Effective Dates	September 24, 1962; amended and restated effective August 2, 2014. Effective date of last amendment was April 1, 2015.												
Plan Year	The 12-month period beginning each August 2.												
Participation	An employee who is a member of the USWA union is eligible to participate in the Plan on his employment date. No employee or rehired employee shall be eligible to participate after March 9, 2010.												
Service	<p>Prior to August 2, 2004 continuous service is equal to total service with the employer measured in years and nearest months. After August 1, 2004 continuous service is equal to the total number of years with the employer that the employee works at least 1,000 hours.</p> <p>A break-in-service occurs if the employee works less than 501 hours in a calendar year.</p> <p>Credited Service is the number of years and fractions of a year after August 2, 2004 based on hours worked in a calendar year,</p> <table> <tr> <th><u>Hours Worked</u></th><th><u>Credited Service</u></th></tr> <tr> <td>Less than 500</td><td>0.00</td></tr> <tr> <td>500 to 750</td><td>0.25</td></tr> <tr> <td>750 to 1,125</td><td>0.50</td></tr> <tr> <td>1,125 to 1,500</td><td>0.75</td></tr> <tr> <td>1,500 or more</td><td>1.00</td></tr> </table> <p>Credited Service ceased to accrue May 17, 2010 for benefit accrual purposes. Credited Service continues to accrue for the purpose of determining Early Retirement eligibility only.</p>	<u>Hours Worked</u>	<u>Credited Service</u>	Less than 500	0.00	500 to 750	0.25	750 to 1,125	0.50	1,125 to 1,500	0.75	1,500 or more	1.00
<u>Hours Worked</u>	<u>Credited Service</u>												
Less than 500	0.00												
500 to 750	0.25												
750 to 1,125	0.50												
1,125 to 1,500	0.75												
1,500 or more	1.00												
Accrued Benefit	<p>The amount of the monthly benefit to be paid for life is:</p> <p>Credited Service multiplied by:</p> <p>a) \$35.00 for employees hired before August 1, 2005</p> <p>b) \$28.00 for employees hired/rehired on or after August 1, 2005</p>												



Appendix A-3 (Continued)

Normal Retirement Benefit

Eligibility:

Age 65 or, if later, fifth anniversary of joining the Plan.

Monthly Benefit:

The Accrued Benefit.

Late Retirement Benefit

Eligibility:

After Normal Retirement.

Monthly Benefit:

The Accrued Benefit as of the earlier of May 17, 2010 and actual retirement. Suspension of Benefits Notices are provided to participants who work past Normal Retirement.

Early Retirement Benefit

Eligibility:

Age 55 and 10 years of service.

Monthly Benefit:

The Accrued Benefit payable at Normal Retirement Date. Alternatively, immediate commencement is available. For participants who have at least 30 years of Credited Service at retirement the accrued benefit is reduced by 9% for each year Early Retirement precedes age 60. For all other participants the accrued benefit is reduced by 7.2 for each year by which the Early Retirement Date precedes the Normal Retirement Date.

Disability Retirement Benefit

Eligibility:

Permanent and total disability prior to March 9, 2010 at any age with at least 10 Years of Service .

Monthly Benefit:

The accrued benefit at disability payable starting six months after his date of disability.



Appendix A-3 (Continued)

Termination Benefit

Eligibility:

Upon termination of employment prior to retirement a participant with at least 5 years of service is 100% vested in the Accrued Benefit.

Monthly Benefit:

The vested benefit commences in full at age 65. For a participant who has at least 10 years of service at termination, early commencement is available. For such a participant, the accrued benefit reduced by 7.2% for each year by which early commencement precedes Normal Retirement.

Death Benefit

Eligibility:

100% vested and married at the date of death.

Monthly Benefit:

The spouse's benefit will be the survivor benefit as if the participant had terminated on the day prior to death and elected a joint and 50% contingent annuitant survivor benefit, commencing at the earliest possible retirement date.

Participants who retired prior to September 1, 2002 are eligible for a post-retirement death benefit.

Optional Forms of Payment

Life Annuity – monthly benefits for the life of the participant.

Joint and Survivor Annuity – monthly payments for the life of the participant with 50%, 67%, 75% or 100% of the benefit continuing to the surviving spouse (if any).

Certain and Continuous Annuity – monthly payments for the life of the participant with 120 payments guaranteed.

Optional forms are calculated using the UP 1984 mortality table and 7% interest.

Benefits Available as Lump Sums

The plan pays small benefit amounts (lump sums less than \$5,000) automatically.

Changes in Plan Provisions

The automatic changes, if any, in the plan compensation limit and maximum benefit limit were recognized.



Nidec Minster Corporation Consolidated Pension Trust

Schedule H, Part IV, 4(i) - Schedule of Assets (Held at End of Year)

Employer Identification Number 34-4306440

Plan Number 002

August 1, 2016

(a)	(b)	(c)	(d)	(e)
Identity of Party Involved and Description of Asset	Description of Investment	Cost	Current Value	
Money market:				
* SEI Daily Income Trust Government Fund Class F	3,001 shares	\$ 3,001	\$ 3,001	
U.S. Government agency security:				
Government National Mortgage Assn. Pool #780577	141 shares	143	161	
Mutual funds:				
* SEI Emerging Markets Equity Fund	68,708 shares	696,583	664,404	
* SEI Large Cap Disciplined Equity #295	323,581 shares	3,639,976	4,225,967	
* SEI Dynamic Asset Allocation Fund	207,516 shares	2,509,574	3,384,584	
* SEI Small/Mid Cap Equity Fund #296	170,538 shares	2,299,315	2,130,024	
* SEI High Yield Bond Fund	312,900 shares	2,900,458	2,747,263	
* SEI Emerging Markets Debt Fund	271,843 shares	2,862,007	2,707,558	
* SEI World Equity Ex-US Fund	381,582 shares	4,217,623	4,262,268	
* SEI Long Duration Fund	4,098,194 shares	34,559,542	37,703,385	
* SEI U.S. Managed Vol Fund	237,745 shares	3,473,160	3,471,076	
* SEI Global Managed Vol Fund	604,800 shares	6,861,654	7,076,165	
Total mutual funds		64,019,892	68,372,694	
Collective funds:				
* SEI Core Property Collective Fund	5,774 shares	7,000,000	10,973,963	
* SEI Special Situations Collective Fund	7,448 shares	8,450,000	9,246,281	
Total collective funds		15,450,000	20,220,244	
Total		\$ 79,473,036	\$ 88,596,100	

* Represents a party-in interest.

Schedule SB, Line 32 – Schedule of Amortization Bases
Nidec Minster Corporation Consolidated Pension Trust
August 2, 2015 Valuation
EIN/PN: 34-4306440/002

Schedule of Amortization Bases

	Plan Year Beginning			8/02/2015
	Date Established	Present Value of Payments	Remaining Years	Amortization Installment
<i>Shortfall Amortization Bases</i>	8/02/2015	\$ 0	7.00	\$ 0
<i>Waiver Amortization Bases</i>	8/02/2015	\$ 0		\$ 0

***Changes in
Assumptions and
Methods since the Last
Actuarial Valuation***

The interest rates used for determining the funding target were 4.99%, 6.32% and 6.99%. These rates were updated to the rates required for the current plan year.

The mortality table for the funding target was changed as required under PPA '06.

The rates of retirement were

<u>Age</u>	<u>Office Rate</u>	<u>GMP Rate</u>	<u>USWA Rate</u>
60	10.00 %	10.00 %	0.00 %
61	7.50	10.00	0.00
62	20.00	40.00	0.00
63	5.00	20.00	100.00
64	5.00	50.00	0.00
65	100.00	100.00	0.00

The rates of disability were

Office and USWA: 75% UAW 1955 Disability Table

GMP: UAW 1955 Disability Table

The rates of turnover were

Office: APH Table T-3 less GA51

GMP: APH Table T-7 less GA51

USWA: APG Table T-1 less GA51

In valuing the spouse's benefit, it was assumed that for GMP, husbands and wives are the same age.

***Justification for
Changes in Actuarial
Assumptions***

Assumption changes other than to the prescribed assumptions were made to better anticipate future experience and to comply with ASOP 35. We believe that no approval is required for these changes because the aggregate underfunding for PBGC premium purposes within the Controlled Group, excluding overfunding, for this plan year does not exceed \$50,000,000.