

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 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 2016 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
	☒ a single-employer plan ☐ a DFE (specify) ____
B	This return/report is: ☐ the first return/report ☐ the final return/report
	☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ☒
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program
	☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information		
1a	Name of plan <u>ROTEK INCORPORATED PENSION PLAN FOR AURORA-RAVENNA HOURLY EMPLOYEES</u>		1b Three-digit plan number (PN) ▶ <u>005</u>
			1c Effective date of plan <u>01/01/1981</u>
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>ROTEK, INC.</u> <u>1400 S. CHILLICOTHE ROAD</u> <u>AURORA, OH 44202</u>		2b Employer Identification Number (EIN) <u>34-0906272</u>
			2c Plan Sponsor's telephone number <u>330-562-4000</u>
			2d Business code (see instructions) <u>332900</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	<u>10/11/2017</u>	<u>HAL WITTINE</u>
	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, see the Instructions for Form 5500.

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 192
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..... a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 72 6a(2) 65 6b 65 6c 50 6d 180 6e 11 6f 191 6g 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: 1B 3H 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) ☐ 0 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)

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 2016 Form M-1 annual report. If the plan was not required to file the 2016 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 2016 This Form is Open to Public Inspection
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

▶ **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 <u>ROTEK INCORPORATED PENSION PLAN FOR AURORA-RAVENNA HOURLY EMPLOYEES</u>	B Three-digit plan number (PN) ▶ <u>005</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ROTEK, INC.</u>	D Employer Identification Number (EIN) <u>34-0906272</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2016</u>	
2 Assets:	
a Market value	2a <u>8502024</u>
b Actuarial value	2b <u>8839113</u>
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.....	<u>71</u> <u>4922184</u> <u>4922184</u>
b For terminated vested participants.....	<u>49</u> <u>643248</u> <u>643248</u>
c For active participants.....	<u>72</u> <u>2325348</u> <u>2915993</u>
d Total.....	<u>192</u> <u>7890780</u> <u>8481425</u>
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 <u>6.15 %</u>
6 Target normal cost.....	6 <u>138519</u>

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		<u>10/06/2017</u>
	Signature of actuary	Date
<u>JESSE B NICHOLS</u>	Type or print name of actuary	<u>17-07745</u>
<u>TOWERS WATSON DELAWARE INC.</u>	Firm name	Most recent enrollment number
<u>1001 LAKESIDE AVENUE</u> <u>SUITE 1500</u> <u>CLEVELAND, OH 44114-1172</u>	Address of the firm	<u>216-937-4000</u>
		Telephone number (including area code)

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, see the Instructions for Form 5500 or 5500-SF.

**Schedule SB (Form 5500) 2016
v. 160205**

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	328647
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	328647
10 Interest on line 9 using prior year's actual return of <u>-2.63</u> %	0	-8643
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		369336
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>6.34</u> %		23416
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		392752
d Portion of (c) to be added to prefunding balance		392752
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	712756

Part III Funding Percentages		
14 Funding target attainment percentage	14	95.81%
15 Adjusted funding target attainment percentage	15	104.21%
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	101.79%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
03/29/2017	150000	0			
			Totals ►	18(b)	150000
				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	139263
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: 4.43%	2nd segment: 5.91%
		3rd segment: 6.65%	☐ N/A, full yield curve used
b Applicable month (enter code)			21b 4
22 Weighted average retirement age			22 64
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			
Part VI	Miscellaneous Items		
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No			
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No			
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No			
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.			27
Part VII	Reconciliation of Unpaid Minimum Required Contributions For Prior Years		
28 Unpaid minimum required contributions for all prior years			28 0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)			29 0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)			30 0
Part VIII	Minimum Required Contribution For Current Year		
31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)			31a 138519
b Excess assets, if applicable, but not greater than line 31a			31b 0
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 138519
	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 138519
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)			37 139263
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)			38a 744
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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2016
		This Form is Open to Public Inspection.
For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016		
A Name of plan ROTEK INCORPORATED PENSION PLAN FOR AURORA-RAVENNA HOURLY EMPLOYEES	B Three-digit plan number (PN) ▶	005
C Plan sponsor's name as shown on line 2a of Form 5500 ROTEK, INC.	D Employer Identification Number (EIN) 34-0906272	

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

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

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

PLANTE & MORAN, PLLC

38-1357951

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE KNOWN	11333	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

THE BANK OF NEW YORK MELLON

13-5160382

(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?
19 21 50 59 62	NONE KNOWN	5301	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2016 This Form is Open to Public Inspection.
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan <u>ROTEK INCORPORATED PENSION PLAN FOR AURORA-RAVENNA HOURLY EMPLOYEES</u>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 5px;"> B Three-digit plan number (PN) ► </td> <td style="width:20%; padding: 5px; text-align: center;"> <u>005</u> </td> </tr> <tr style="background-color: #f2f2f2;"> <td colspan="2" style="height: 20px;"></td> </tr> </table>	B Three-digit plan number (PN) ►	<u>005</u>		
B Three-digit plan number (PN) ►	<u>005</u>				
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ROTEK, INC.</u>	D Employer Identification Number (EIN) <u>34-0906272</u>				

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: <u>TK OPPORTUNISTIC MASTER TRUST UNIT</u>		
b Name of sponsor of entity listed in (a): <u>THYSSENKRUPP NORTH AMERICA, INC.</u>		
c EIN-PN <u>38-2535907-004</u>	d Entity code <u>M</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2293946</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>TK EXT DURATION MASTER TRUST UNIT</u>		
b Name of sponsor of entity listed in (a): <u>THYSSENKRUPP NORTH AMERICA, INC.</u>		
c EIN-PN <u>38-2535907-003</u>	d Entity code <u>M</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2349390</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>TK CASH/S.T. BOND MASTER TRUST UNIT</u>		
b Name of sponsor of entity listed in (a): <u>THYSSENKRUPP NORTH AMERICA, INC.</u>		
c EIN-PN <u>38-2535907-005</u>	d Entity code <u>M</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>133796</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>TK FIXED INCOME MASTER TRUST UNIT</u>		
b Name of sponsor of entity listed in (a): <u>THYSSENKRUPP NORTH AMERICA, INC.</u>		
c EIN-PN <u>38-2535907-002</u>	d Entity code <u>M</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>859080</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>TK EQUITY MASTER TRUST UNIT</u>		
b Name of sponsor of entity listed in (a): <u>THYSSENKRUPP NORTH AMERICA, INC.</u>		
c EIN-PN <u>38-2535907-001</u>	d Entity code <u>M</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3021438</u>
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)**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) Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2016
		This Form is Open to Public Inspection

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016		
A Name of plan ROTEK INCORPORATED PENSION PLAN FOR AURORA-RAVENNA HOURLY EMPLOYEES	B Three-digit plan number (PN) ►	005
C Plan sponsor's name as shown on line 2a of Form 5500 ROTEK, INC.	D Employer Identification Number (EIN) 34-0906272	

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)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	8109272	8657650
(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)		
(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	8109272	8657650

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	8109272	8657650
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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)	400000	
(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)		400000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(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)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(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)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		662487
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1062487

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	492898	
(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)		492898
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)	16634	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other	2i(4)	4577	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		21211
j Total expenses. Add all expense amounts in column (b) and enter total	2j		514109

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		548378
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: PLANTE & MORAN, PLLC

(2) EIN: 38-1357951

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

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

Part IV Compliance Questions

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

During the plan year:

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.).....

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.)

	Yes	No	Amount
4a		X	
4b		X	

		Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			
o Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	4o			

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
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 4003321. (See instructions.)

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 sections 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 2016 This Form is Open to Public Inspection.
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan <u>ROTEK INCORPORATED PENSION PLAN FOR AURORA-RAVENNA HOURLY EMPLOYEES</u>	B Three-digit plan number (PN) ▶ <u>005</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROTEK, INC.</u>	D Employer Identification Number (EIN) <u>34-0906272</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>38-2535907</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	<u>0</u>

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

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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2016
v. 160205

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

Part VII	IRS Compliance Questions
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20a Is the plan a 401(k) plan? If "No," skip b	☐ Yes ☐ No
20b How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:	☐ Design-based safe harbor ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A
21a What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:	☐ Ratio percentage test ☐ Average benefit test ☐ N/A
21b Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules?	☐ Yes ☐ No
22a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter / / and the serial number .	
22b If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter / / .	

Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees

**Financial Report
December 31, 2016**

Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees

Contents

Report Letter	1-2
Statement of Net Assets Available for Benefits - Modified Cash Basis	3
Statement of Changes in Net Assets Available for Benefits - Modified Cash Basis	4
Notes to Financial Statements	5-18

Independent Auditor's Report

To the Plan Administrator
Rotek Incorporated Pension Plan for
Aurora-Ravenna Hourly Employees

Report on the Financial Statements

We were engaged to audit the accompanying modified cash basis financial statements of Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees (the "Plan"), which comprise the statement of net assets available for benefits - modified cash basis as of December 31, 2016 and 2015 and the related statement of changes in net assets available for benefits - modified cash basis for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Modified Cash Basis Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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 modified cash basis financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by The Bank of New York Mellon/BNY Mellon, N.A. (the "Trustee"), except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the Trustee holds the Plan's investment assets and executes related transactions. The plan administrator has obtained certifications from the Trustee as of and for the years ended December 31, 2016 and 2015 that the information provided to the plan administrator by the Trustee is complete and accurate.

To the Plan Administrator
Rotek Incorporated Pension Plan for
Aurora-Ravenna Hourly Employees

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.

Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared on a modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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

The form and content of the information included in the financial statements, 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Plante & Morse, PLLC

Clinton Township, Michigan
September 22, 2017

Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees

Statement of Net Assets Available for Benefits Modified Cash Basis

	December 31, 2016	December 31, 2015
Net Assets Available for Benefits - Investment in the ThyssenKrupp North America, Inc. Master Trust (Note 5)	\$ 8,657,650	\$ 8,109,272

Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees

Statement of Changes in Net Assets Available for Benefits Modified Cash Basis

	Year Ended	
	December 31, 2016	December 31, 2015
Additions to Net Assets		
Contributions	\$ 400,000	\$ 200,000
Investment income (loss) - Plan's share of the ThyssenKrupp North America, Inc. Master Trust investment income (loss) (Note 5)	662,489	(221,218)
Total additions	1,062,489	(21,218)
Deductions from Net Assets		
Benefits paid directly to participants or beneficiaries	492,898	462,125
Administrative expenses	21,213	19,729
Total deductions	514,111	481,854
Net Increase (Decrease)	548,378	(503,072)
Net Assets Available for Benefits		
Beginning of year	8,109,272	8,612,344
End of year	<u><u>\$ 8,657,650</u></u>	<u><u>\$ 8,109,272</u></u>

Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees

Notes to Financial Statements December 31, 2016 and 2015

Note 1 - Plan Description

The following description of Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a noncontributory defined benefit pension plan covering all hourly employees of Rotek Incorporated and subsidiary (collectively, the "Company") who are members of the United Steel Workers of America Local 8565 Union. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective November 1, 2008, new participants are no longer accepted into the Plan. Employees participating in the Plan prior to November 1, 2008 were given a one-time option to "opt out" of the Plan. By electing to "opt out," a participant's accumulation of benefits was frozen. In lieu of benefit accumulation, participants were eligible to receive matching contributions as a participant in the Company's defined contribution 401(k) Plan. Those participants who did not elect to "opt out" will continue to accrue benefits as outlined in the plan document.

Eligibility and Vesting - Employees become fully vested upon completion of five years of service. Employees who terminate service before becoming fully vested forfeit all benefits under the Plan.

Pension Benefits - The Plan provides for normal retirement benefits at age 65, unreduced early retirement benefits as early as age 62 with (i) 25 years of vesting service or (ii) 10 years of vesting service and a seniority date prior to January 1, 1982, reduced early retirement benefits at age 60, surviving spouse death benefits, and disability benefits, as defined in the Plan. The normal individual retirement benefit is equal to credited service times a monthly pension benefit in effect when the years of credited service were earned.

Death Benefits - In certain circumstances, if an active or terminated employee who has a vested interest in the Plan dies prior to his or her normal retirement age, the surviving spouse or designated beneficiary shall receive a survivor benefit, as defined in the Plan.

Funding Policy - Contributions are made by the Company in actuarially determined amounts. The Company's policy is to make contributions necessary to satisfy ERISA funding standards. The Company will also make additional contributions from time to time with the total not to exceed the maximum contribution deductible under the Internal Revenue Code. Annual contributions meet the minimum funding requirements of ERISA.

Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees

Notes to Financial Statements December 31, 2016 and 2015

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation - The accompanying financial statements have been prepared on the modified cash basis of accounting. Under the modified cash basis of accounting, contributions and investment income (loss) are recorded when received, benefit payments and expenses are recorded when paid, and investments are recorded at fair market value.

Investment Valuation - The fair value of the Plan's interest in the ThyssenKrupp North America, Inc. Master Trust (the "Master Trust") is based on the beginning of the year value of the Plan's interest in the investment units held by the Master Trust plus actual contributions and allocated investment income (loss) less actual distributions and allocated administrative expenses.

The common collective trust funds are valued at net asset value per share or its equivalent of the funds, which are based on the fair value of the funds' underlying assets. The government securities and corporate debt securities are valued using quoted market prices and/or other market data for the same or comparable instruments and transactions in establishing the prices, discounted cash flow models, and other pricing models. These models are primarily industry-standard models that consider various assumptions, including time value and yield curve as well as other relevant economic measures. Investments in partnerships are valued at net asset value per share (or its equivalent) of the funds based on audited financial statements of the funds, where available, with adjustments to account for partnership activity and other applicable valuation adjustments. The money market funds and interest-bearing cash are valued at fair value based on their outstanding balances. All other investments are valued based on quoted market prices. See Note 6 for additional information.

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.

Benefit Payments - Benefits are recorded when paid.

Administrative Expenses - Administrative expenses of approximately \$33,000 and \$47,000 for the years ended December 31, 2016 and 2015, respectively, were paid by the Company.

Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees

Notes to Financial Statements December 31, 2016 and 2015

Note 2 - Summary of Significant Accounting Policies (Continued)

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

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

New Accounting Pronouncements - During 2016, the Plan adopted Accounting Standards Update (ASU) No. 2015-07, *Disclosures for Investments in Certain Entities that Calculate Net Asset Value per Share (or its Equivalent)*, and ASU No. 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960)*, - I. Fully Benefit-Responsive Investment Contracts, II. Plan Investment Disclosures, and III. Measurement Date Practical Expedient. ASU No. 2015-07 amended ASC 820, *Fair Value Measurements*, and removed the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share as a practical expedient. Part II of ASU No. 2015-12 was applicable to the Plan and modified the investment disclosures under ASC 820, *Fair Value Measurements*, and ASC 960. The standards were adopted retrospectively and had no impact on the Plan's net assets or changes in net assets.

Upcoming Accounting Pronouncements - In February 2017, the FASB issued Accounting Standards Update (ASU) No. 2017-06, *Plan Accounting: Defined Benefit Pension Plans (Topic 960) Employee Benefit Plan Master Trust Reporting*. ASU No. 2017-06 amends the Master Trust disclosure to require additional disclosures related to the Plan's interest in the Master Trust. This ASU is effective for fiscal years beginning after December 15, 2018 and is required to be applied retrospectively for all comparative periods presented. Management does not expect the adoption of this ASU to have a significant impact on the Plan's modified cash basis financial statements.

Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees

Notes to Financial Statements December 31, 2016 and 2015

Note 2 - Summary of Significant Accounting Policies (Continued)

Subsequent Events - The modified cash basis financial statements and related disclosures include evaluation of events up through and including September 22, 2017, which is the date the modified cash basis financial statements were available to be issued.

Note 3 - Unaudited Investment Information

The Bank of New York Mellon/BNY Mellon, N.A. (the "Trustee") holds the Master Trust's investments and executes all related investment transactions. The investment balances and related investment results included in the accompanying financial statements, including information summarized in Note 5, are based solely on information provided by the Trustee.

Certain assets of the Master Trust are in investment funds managed by The Bank of New York Mellon/BNY Mellon, N.A. or its affiliates. Since The Bank of New York Mellon/BNY Mellon, N.A. is the trustee of the Plan, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines. The market value of these investments was approximately \$68,000,000 and \$66,000,000 at December 31, 2016 and 2015, respectively.

Note 4 - 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 to the valuation date. These include benefits expected to be paid to retired or terminated employees or their beneficiaries, beneficiaries of employees who have died, and present employees or their beneficiaries.

The normal individual retirement benefit is equal to the participant's years of credited service multiplied by a monthly pension benefit in effect when the years of credited service were earned.

The actuarial present value of accumulated plan benefits is determined by the independent actuary, Willis Towers Watson, and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts and interest) and probability of payment (by means of decrements such as for death, disability, withdrawal, and retirement) between the valuation date and the expected date of payment. The determination was made as of January 1, 2016.

Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees

Notes to Financial Statements December 31, 2016 and 2015

Note 4 - Actuarial Present Value of Accumulated Plan Benefits (Continued)

The more significant actuarial assumptions underlying the actuarial computations at January 1, 2016 are as follows:

Actuarial cost method	- Projected unit credit cost method
Interest rate	- 6.9 percent
Mortality basis	- RP-2014 blue collar mortality rates at 2011, increased by 10.9 percent and based on employee rates for nonannuitants and annuitant rates for those in payment
Retirement	- Based upon defined table of ages and percentages

The foregoing actuarial assumptions are based on the presumption that the Plan will continue indefinitely. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

The actuarial present value of accumulated plan benefits as of January 1, 2016 was as follows:

Actuarial present value of accumulated plan benefits:

Vested benefits:	
Participants currently receiving benefit payments	\$ 4,462,551
Other vested participants	<u>2,628,691</u>
Total vested benefits	7,091,242
Nonvested benefits	<u>536,943</u>
Total actuarial present value of accumulated plan benefits	<u><u>\$ 7,628,185</u></u>

The following table summarizes the components of the net increase in actuarial present value of accumulated plan benefits for the year ended January 1, 2016:

Actuarial present value of accumulated plan benefits - Beginning of year	\$ 7,346,933
Increase (decrease) during the year attributable to:	
Benefits accumulated including actuarial gains and losses	154,332
Interest due to the decrease in the discount period	506,848
Benefits paid	(462,125)
Assumption changes	<u>82,197</u>
Net increase	<u>281,252</u>
Actuarial present value of accumulated plan benefits - End of year	<u><u>\$ 7,628,185</u></u>

Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees

Notes to Financial Statements December 31, 2016 and 2015

Note 4 - Actuarial Present Value of Accumulated Plan Benefits (Continued)

Change in Assumptions - Consists of a change in the interest rate to 6.9 percent in 2016 from 7.0 percent in 2015. This change was made in order to better reflect anticipated plan experience.

Note 5 - Interest in Master Trust

The Plan's investments are in various investment units held by the Master Trust, which was established for the investment of assets of the Plan and several other pension plans sponsored by affiliated participating employers of thyssenkrupp North America, Inc. Each participating retirement plan has an ownership interest in the investment units, which are described below. The assets of the Master Trust are held by the Trustee. Investment income (loss) is allocated to the individual plans based upon the plans' individual ownership of that associated investment unit. Administrative expenses relating to the Master Trust are allocated to the individual plans based upon their share in the net assets of the Master Trust.

The following table represents the fair value of the investment units held by the Master Trust, including the Plan's ownership interest in each investment unit, at December 31, 2016 and 2015:

Plan's Ownership in Master Trust Investment Units at December 31, 2016

	Master Trust Investment Unit Fair Value	Plan Ownership Interest	Plan Ownership Interest Percentage
Opportunistic Master Trust Unit	\$ 178,084,384	\$ 2,293,946	1 %
Extended Duration Master Trust Unit	42,998,768	2,349,390	5
Cash/S.T. Bond Master Trust Unit	22,704,388	133,796	1
Fixed Income Master Trust Unit	216,005,567	859,080	0
Equity Master Trust Unit	221,096,387	3,021,438	1
Total	<u>\$ 680,889,494</u>	<u>\$ 8,657,650</u>	1

Plan's Ownership in Master Trust Investment Units at December 31, 2015

	Master Trust Investment Unit Fair Value	Plan Ownership Interest	Plan Ownership Interest Percentage
Opportunistic Master Trust Unit	\$ 204,812,930	\$ 2,118,918	1 %
Extended Duration Master Trust Unit	52,912,052	2,510,627	5
Cash/S.T. Bond Master Trust Unit	26,395,580	157,989	1
Fixed Income Master Trust Unit	241,931,035	830,984	0
Equity Master Trust Unit	233,697,266	2,490,754	1
Long Duration Investment Master Trust Unit	25	-	0
Total	<u>\$ 759,748,888</u>	<u>\$ 8,109,272</u>	1

Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees

Notes to Financial Statements December 31, 2016 and 2015

Note 5 - Interest in Master Trust (Continued)

The following table is a summary, at fair value, of the net assets of the investment units held by the Master Trust at December 31, 2016 and 2015:

	2016	2015
Assets		
Cash - Noninterest bearing:		
Opportunistic Master Trust Unit	\$ 1,550	\$ 8
Extended Duration Master Trust Unit	294,016	139,290
Fixed Income Master Trust Unit	1,323,072	897,048
Equity Master Trust Unit	2,623	2,623
Total cash - Noninterest bearing	1,621,261	1,038,969
Investments - At fair value:		
Interest-bearing cash:		
Extended Duration Master Trust Unit	312,095	173,332
Cash/S.T. Bond Master Trust Unit	8,259,320	6,749,818
Fixed Income Master Trust Unit	4,455,002	1,383,719
Equity Master Trust Unit	374,683	423,388
Long Duration Investment Master Trust Unit	-	25
Total interest-bearing cash	13,401,100	8,730,282
Mutual funds:		
Opportunistic Master Trust Unit	76,533,774	86,317,749
Cash/S.T. Bond Master Trust Unit	14,408,381	19,645,004
Equity Master Trust Unit	20,512,297	17,116,199
Total mutual funds	111,454,452	123,078,952
Common collective trust funds:		
Opportunistic Master Trust Unit	89,292,613	102,744,496
Equity Master Trust Unit	167,031,143	161,793,918
Total common collective trust funds	256,323,756	264,538,414
Partnerships:		
Opportunistic Master Trust Unit	12,256,447	15,750,677
Fixed Income Master Trust Unit	29,137,065	29,556,287
Total partnerships	41,393,512	45,306,964
Fixed-income securities:		
Extended Duration Master Trust Unit	17,339,314	20,033,191
Fixed Income Master Trust Unit	140,095,475	176,579,489
Total fixed-income securities	157,434,789	196,612,680
Fixed-income securities - Loaned:		
Extended Duration Master Trust Unit	24,757,662	32,248,557
Fixed Income Master Trust Unit	37,211,492	26,270,207
Total fixed-income securities - Loaned	61,969,154	58,518,764
Common and preferred stocks:		
Extended Duration Master Trust Unit	162,427	246,453
Fixed Income Master Trust Unit	2,531,475	5,480,665
Equity Master Trust Unit	28,300,682	47,935,950
Total common and preferred stocks	30,994,584	53,663,068

Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees

Notes to Financial Statements December 31, 2016 and 2015

Note 5 - Interest in Master Trust (Continued)

	2016	2015
Assets (continued)		
Investments - At fair value (continued):		
Common and preferred stocks - Loaned -		
Equity Master Trust Unit	\$ 4,905,822	\$ 6,330,823
Total investments	677,877,169	756,779,947
Collateral held under securities lending agreements:		
Extended Duration Master Trust Unit	25,284,629	32,956,597
Fixed Income Master Trust Unit	38,030,382	26,826,289
Equity Master Trust Unit	5,019,296	6,487,277
Total collateral held under securities lending agreements	68,334,307	66,270,163
Other assets:		
Extended Duration Master Trust Unit	52,203	71,229
Cash/S.T. Bond Master Trust Unit	36,687	758
Fixed Income Master Trust Unit	1,721,387	2,322,726
Equity Master Trust Unit	57,406	73,481
Total other assets	1,867,683	2,468,194
Net receivable for security sales:		
Extended Duration Master Trust Unit	81,051	-
Fixed Income Master Trust Unit	61	93
Equity Master Trust Unit	176,138	78,045
Total net receivable for security sales	257,250	78,138
Total assets	749,957,670	826,635,411
Liabilities		
Obligation under securities lending agreements:		
Extended Duration Master Trust Unit	(25,284,629)	(32,956,597)
Fixed Income Master Trust Unit	(38,030,382)	(26,826,289)
Equity Master Trust Unit	(5,019,296)	(6,487,277)
Total obligation under securities lending agreements	(68,334,307)	(66,270,163)
Unsettled trades:		
Fixed Income Master Trust Unit	(469,462)	(559,199)
Equity Master Trust Unit	(264,407)	(57,161)
Total unsettled trades	(733,869)	(616,360)
Total liabilities	(69,068,176)	(66,886,523)
Net Assets of the Master Trust		
Opportunistic Master Trust Unit	178,084,384	204,812,930
Extended Duration Master Trust Unit	42,998,768	52,912,052
Cash/S.T. Bond Master Trust Unit	22,704,388	26,395,580
Fixed Income Master Trust Unit	216,005,567	241,931,035
Equity Master Trust Unit	221,096,387	233,697,266
Long Duration Investment Master Trust Unit	-	25
Total Net Assets of the Master Trust	\$ 680,889,494	\$ 759,748,888

Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees

Notes to Financial Statements December 31, 2016 and 2015

Note 5 - Interest in Master Trust (Continued)

The investment income (loss) for the investment units held by the Master Trust for the years ended December 31, 2016 and 2015 is as follows:

	2016	2015
Net realized and unrealized gains (losses) in fair value of investments:		
Opportunistic Master Trust Unit	\$ 13,413,508	\$ (13,064,488)
Extended Duration Master Trust Unit	2,397,759	(1,048,676)
Cash/S.T. Bond Master Trust Unit	150,759	(5,004)
Fixed Income Master Trust Unit	15,406,087	(9,755,047)
Equity Master Trust Unit	24,856,420	(11,689,788)
Long Duration Investment Master Trust Unit	-	(16,973,504)
Total net realized and unrealized gains (losses) in fair value of investments	56,224,533	(52,536,507)
Interest and dividends:		
Opportunistic Master Trust Unit	3,747,891	4,843,690
Extended Duration Master Trust Unit	302,628	267,224
Cash/S.T. Bond Master Trust Unit	504,811	411,558
Fixed income Master Trust Unit	8,544,863	10,051,941
Equity Master Trust Unit	1,623,893	1,903,724
Long Duration Investment Master Trust Unit	-	3,191,878
Total interest and dividends	14,724,086	20,670,015
Loss on derivative instruments:		
Extended Duration Master Trust Unit	(2,741)	(1,618)
Fixed Income Master Trust Unit	(360,246)	(650,975)
Total loss on derivative instruments	(362,987)	(652,593)
Securities lending income:		
Extended Duration Master Trust Unit	6,880	65,745
Fixed Income Master Trust Unit	86,837	41,421
Equity Master Trust Unit	23,484	24,565
Total securities lending income	117,201	131,731
Net investment income (loss):		
Opportunistic Master Trust Unit	17,161,399	(8,220,799)
Extended Duration Master Trust Unit	2,704,526	(717,326)
Cash/S.T. Bond Master Trust Unit	655,570	406,555
Fixed Income Master Trust Unit	23,677,541	(312,661)
Equity Master Trust Unit	26,503,797	(9,761,498)
Long Duration Investment Master Trust	-	(13,781,625)
Total net investment income (loss)	\$ 70,702,833	\$ (32,387,354)

During 2016, one of the participating plans offered a one-time lump-sum payment to all participants in conjunction with the plan's termination. The transfer out of the Master Trust totaled approximately \$27,062,000. Various other participating plans offered lump-sum buyout windows for certain participants that caused higher benefit payments in 2016, which resulted in decreased assets in the Master Trust.

Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees

Notes to Financial Statements December 31, 2016 and 2015

Note 5 - Interest in Master Trust (Continued)

Securities Lending - The Master Trust participates in a securities lending program with the Trustee for its U.S. and non-U.S. securities held in custody with the Trustee. The program allows up to \$100,000,000 of the qualified assets to be on loan at any given time. These securities are lent to certain unrelated third-party brokers in exchange for cash and noncash collaterals. U.S. assets and non-U.S. assets on loan are collateralized at 102 percent and 105 percent, respectively, of the assets' market value. Both the collateral and the securities loaned are marked-to-market on a daily basis, with additional collateral obtained or refunded as necessary. In the event that the loaned securities are not returned by the borrower, the bank will, at its own expense, either replace the loaned securities or, if unable to purchase those securities on the open market, credit the plan's accounts with cash equal to the fair value of the loaned securities.

The net assets of the investment units of the Master Trust reflect, as an asset, the collateral received under the securities lending arrangement with an offsetting liability representing the Master Trust's obligation to return the collateral to the borrower. The collateral received from borrowers totaled \$68,334,307 and \$66,270,163 as of December 31, 2016 and 2015, respectively. At December 31, 2016, the entire balance received related to cash collateral, which was invested in a money market account. At December 31, 2015, the balance received consisted of cash collateral received of \$62,939,021, which was invested in a money market fund, and noncash collateral of \$3,331,142. The noncash collateral received primarily consisted of fixed-income securities and letters of credit. In the event that a loaned security is called, the Master Trust will receive the market value of the asset in cash. The market value of loaned securities totaled \$66,874,976 and \$64,849,587 at December 31, 2016 and 2015, respectively.

Derivative Instruments - The Master Trust is party to certain agreements, which are designed to manage exposure interest rate risks. The interest rate instruments are used for the purpose of hedging changes in the fair value of assets that result from interest rate changes, or as an efficient substitute for traditional securities. The notional amount represents the contract amount, not the amount at risk. The notional amount of interest rate instruments was approximately \$14,740,000 and \$16,000,000 at December 31, 2016 and 2015, respectively. Management has elected to present derivative information on a gross basis when subject to master netting arrangements. The estimated fair value of derivative instruments at December 31, 2016 and 2015 is insignificant. For the years ended December 31, 2016 and 2015, a loss of \$362,987 and \$652,593, respectively, attributable to derivative instruments was recognized as investment loss in the statement of changes in net assets available for benefits.

Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees

Notes to Financial Statements December 31, 2016 and 2015

Note 5 - Interest in Master Trust (Continued)

The investment managers, on behalf of the Master Trust, manage its interest rate and foreign currency risks by limiting exposure to and by monitoring the financial condition of each counterparty. In the unlikely event that a counterparty fails to meet the terms of an interest rate or foreign currency agreement, the Master Trust's risk is limited to the fair value of the instrument.

Note 6 - Fair Value Measurements

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

The following tables present information about the Master Trust's assets measured at fair value on a recurring basis at December 31, 2016 and 2015.

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

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

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

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

The Master Trust's policy is to recognize transfers between levels of the fair value hierarchy as of the actual date of the event of change in circumstances that caused the transfer. There were no significant transfers between levels of the fair value hierarchy during 2016 and 2015.

Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees

Notes to Financial Statements December 31, 2016 and 2015

Note 6 - Fair Value Measurements (Continued)

Master Trust Assets Measured at Fair Value on a Recurring Basis at December 31, 2016

	Investments (at Fair Value)	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
Mutual funds	\$ 111,454,452	\$ 111,454,452	\$ -
Common stocks	35,900,406	35,900,406	-
Debt securities	219,403,943	88,261,897	131,142,046
Short-term investments:			
Money market fund	68,334,307	-	68,334,307
Interest-bearing cash	13,401,100	-	13,401,100
Total	448,494,208	\$ 235,616,755	\$ 212,877,453
Investments measured at NAV:			
Common collective trust funds	256,323,756		
Partnerships	41,393,512		
Total investments at fair value	\$ 746,211,476		

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

	Investments (at Fair Value)	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
Mutual funds	\$ 123,078,952	\$ 123,078,952	\$ -
Common stocks	59,993,891	59,993,891	-
Debt securities	258,462,586	105,133,434	153,329,152
Short-term investments:			
Money market fund	62,939,021	-	62,939,021
Interest-bearing cash	8,730,282	-	8,730,282
Total	513,204,732	\$ 288,206,277	\$ 224,998,455
Investments measured at NAV:			
Common collective trust funds	264,538,414		
Partnerships	45,306,964		
Total investments at fair value	\$ 823,050,110		

Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees

Notes to Financial Statements December 31, 2016 and 2015

Note 6 - Fair Value Measurements (Continued)

Investments in Entities that Calculate Net Asset Value per Share

The Master Trust holds shares or interests in investment companies at year end whereby the fair value of the investment held is estimated based on the net asset value per share (or its equivalent) of the investment company.

At December 31, 2016 and 2015, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

Investments Held at December 31, 2016

	Fair Value	Unfunded Commitments	Redemption Frequency, if Eligible	Redemption Notice Period (in Business Days)
Common collective trust funds:				
Equity investments (1)	\$ 167,031,143	\$ -	Daily	1-2
Balanced investments (2)	89,292,613	-	Daily - Monthly	3-30
Partnerships:				
GMO Multi-Strategy Fund (Offshore), L.P. (3)	12,256,447	-	Monthly	5
Western Asset Global Multi Strategy, LLC (4)	29,137,065	-	Daily	15
Total	<u>\$ 297,717,268</u>	<u>\$ -</u>		

Investments Held at December 31, 2015

	Fair Value	Unfunded Commitments	Redemption Frequency, if Eligible	Redemption Notice Period (in Business Days)
Common collective trust funds:				
Equity investments (1)	\$ 161,793,918	\$ -	Daily	1
Balanced investments (2)	102,744,496	-	Daily-Monthly	3-30
Partnerships:				
GMO Multi-Strategy Fund (Offshore), L.P. (3)	15,750,677	-	Monthly	5
Western Asset Global Multi- Strategy LLC (4)	29,556,287	-	Daily	15
Total	<u>\$ 309,845,378</u>	<u>\$ -</u>		

(1) This class represents investments in actively managed common collective trust funds that invest primarily in equity securities, which may include common stocks, options, and futures.

Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees

Notes to Financial Statements December 31, 2016 and 2015

Note 6 - Fair Value Measurements (Continued)

- (2) This class represents investments in actively managed common collective trust funds with investments in both equity and debt securities. The investments may include common stock, corporate bonds, U.S. and non-U.S. municipal securities, interest rate swaps, options, and futures.
- (3) GMO Multi-Strategy Fund (Offshore), L.P. invests in various investment funds seeking a variety of investment strategies, including common stock, depository receipts, bonds (including sovereign debt of emerging countries), commodities, currencies, forwards, futures, options, and swap agreements.
- (4) Western Asset Global Multi Strategy, LLC invests primarily in global fixed-income securities in both developed and emerging market countries that are generally rated at least BBB by Standard & Poor's, or equivalent quality.

Note 7 - Tax Status

The Plan has received a determination letter from the Internal Revenue Service indicating that the Plan, as designed, is qualified for tax-exempt treatment under the applicable section of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, management believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Note 8 - Plan Termination

Should the Plan terminate at some future time, its net assets generally will not be available on a pro-rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefits Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guarantee, while other benefits may not be provided for at all.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 Schedule of Active Participant Data as of January 1, 2016

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 & Over	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		0		0		0		0		0		0		0		0		0	
25 - 29	0		0		2		0		0		0		0		0		0		0	
30 - 34	0		1		1		1		0		0		0		0		0		0	
35 - 39	1		6		3		3		0		0		0		0		0		0	
40 - 44	1		3		1		5		0		0		0		0		0		0	
45 - 49	0		2		2		5		2		2		0		0		0		0	
50 - 54	1		1		2		2		0		0		2		1		0		0	
55 - 59	0		1		2		1		0		1		3		3		2		0	
60 - 64	0		0		1		0		1		0		2		2		2		0	
65 - 69	0		0		0		0		0		1		0		0		0		0	
70 & Over	0		0		0		0		0		0		0		0		0		0	

Plan Name: Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
 EIN / PN: 34-0906272/ 005
 Plan Sponsor: Rotek Incorporated
 Valuation Date: January 1, 2016

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis:

■ Applicable month	September
■ Interest rate basis	3-Segment Rates

Interest rates:

	Reflecting Corridors	Not Reflecting Corridors
■ First segment rate	4.43%	1.34%
■ Second segment rate	5.91%	4.03%
■ Third segment rate	6.65%	5.06%
■ Effective interest rate	6.15%	4.43%

Annual rates of increase

■ Compensation	Not Applicable
■ Future Social Security wage bases	Not Applicable
■ Statutory limits on compensation	Not Applicable
■ Increase on prior plan account balances	7.00%

Administrative expenses

\$9,510

Plan Name:	Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
EIN / PN:	34-0906272/ 005
Plan Sponsor:	Rotek Incorporated
Valuation Date	January 1, 2016

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Inclusion date The valuation date coincident with or next following the enrollment date on which the employee becomes a participant.

New or rehired employees It was assumed there will be no new or rehired employees.

Mortality The prescribed mortality assumption under IRC §430(h)(3)(A) using static tables with separate mortality rates for annuitants and non-annuitants.

Termination Rates varying by age and gender.

Attained Age	Incidence of Withdrawal	
	Males	Females
20	.1495	.2496
30	.0691	.0994
40	.0282	.0488
50	.0040	.0167
55	.0000	.0040

Disability Wyatt 1985 Disability Study Class 1 male and female rates. The rates at the following illustrative ages indicate the disability incidence assumptions used:

Incidence of Disability (per 1,000)		
Age	Males	Females
20	.29	.30
25	.38	.47
30	.48	.80
40	1.17	2.11
50	3.58	5.33
55	7.22	9.52
60	12.56	11.59

Plan Name: Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
EIN / PN: 34-0906272/ 005
Plan Sponsor: Rotek Incorporated
Valuation Date: January 1, 2016

SCHEDULE SB ATTACHMENTS

Retirement

The incidence of retirement is assumed as indicated below for those participants who are eligible for unreduced early retirement.

Age	Percentage retiring
62	50%
63	20%
64	20%
65	100%

All other participants are assumed to retire at age 65.

Benefit commencement date:

- Preretirement death benefit The later of the death of the active participant or the date the participant would have attained early retirement
- Deferred vested benefit The later of age 65 or termination of employment
- Disability benefit Upon disablement
- Retirement benefit Upon termination of employment

Form of payment Participants are assumed to elect the normal form.

Percent married It was assumed that 85% of male employees and 50% of female employees are married to a qualifying spouse at the time of death.

Spouse age It was assumed that husbands are three years older than their wives.

Timing of benefit payments Annuity payments are payable monthly at the beginning of the month.

Methods

Valuation date First day of plan year.

Funding target Present value of accrued benefits as required by regulations under IRC §430.

Plan Name: Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
EIN / PN: 34-0906272/ 005
Plan Sponsor: Rotek Incorporated
Valuation Date: January 1, 2016

SCHEDULE SB ATTACHMENTS

Target normal cost	Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.
Actuarial value of assets	Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the prior plan year.) The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.
Benefits not valued	All benefits described in the Plan Provisions section of this report were valued. Willis Towers Watson has reviewed the plan provisions with Rotek Incorporated and, based on that review, is not aware of any significant benefits required to be valued that were not.

Assumptions Rationale - Significant Economic Assumptions

Discount rate	The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.
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Plan Name:	Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
EIN / PN:	34-0906272/ 005
Plan Sponsor:	Rotek Incorporated
Valuation Date	January 1, 2016

SCHEDULE SB ATTACHMENTS

Assumptions Rationale - Significant Demographic Assumptions

Healthy Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Disabled Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Termination	Termination rates are based on plan sponsor expectations.
Disability	Disability rates were based on a published table for pension participants believed to have reasonably similar characteristics participating in pension plans with similar disability provisions
Retirement	Retirement rates are based on plan sponsor expectations.

Source of Prescribed Methods

Funding methods	The methods used for funding purposes as described in Appendix A, including the method of determining plan assets, are "prescribed methods set by law", as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.
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Changes in Assumptions and Methods

Change in assumptions since prior valuation	■ The segment interest rates used to calculate the funding target and target normal cost were updated to the current valuation date as required by IRC §430. ■ The mortality table used to calculate the funding target and target normal cost was updated to included one additional year of projected mortality improvement as required by IRC §430. ■ The assumed rate of return on plan assets (before applying the required limit) used to calculate the actuarial value of assets was changed from 7.00% to 6.90%.
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Plan Name:	Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
EIN / PN:	34-0906272/ 005
Plan Sponsor:	Rotek Incorporated
Valuation Date	January 1, 2016

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 2016 This Form is Open to Public Inspection
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

► **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 Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees	B Three-digit plan number (PN) ►	005
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Rotek Incorporated	D Employer Identification Number (EIN) 34-0906272	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500		

Part I Basic Information				
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2016</u>				
2 Assets:				
a Market value.....	2a	8,502,024		
b Actuarial value.....	2b	8,839,113		
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	71	4,922,184	4,922,184	
b For terminated vested participants	49	643,248	643,248	
c For active participants	72	2,325,348	2,915,993	
d Total	192	7,890,780	8,481,425	
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	6.15%		
6 Target normal cost	6	138,519		

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		<u>10/6/2017</u> Date
Signature of actuary Jesse B. Nichols Type or print name of actuary Towers Watson Delaware Inc. Firm name		Most recent enrollment number 1707745 Telephone number (including area code) 216-937-4000
1001 Lakeside Avenue Suite 1500 Cleveland OH 44114-1172 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, see the Instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2016
v. 160205

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	328,647
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	328,647
10 Interest on line 9 using prior year's actual return of <u>-2.63%</u>	0	-8,643
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year).....		369,336
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>6.34%</u>		23,416
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.....		392,752
d Portion of (c) to be added to prefunding balance.....		392,752
12 Other reductions in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12).....	0	712,756

Part III Funding Percentages

14 Funding target attainment percentage.....	14	95.81%
15 Adjusted funding target attainment percentage.....	15	104.21%
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	101.79%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
03/29/2017	150,000	0			
Totals ▶			18(b)	150,000	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	139,263

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: 4.43 %	2nd segment: 5.91 %	3rd segment: 6.65 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 4
22 Weighted average retirement age			22 64
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)		31a	138,519
b Excess assets, if applicable, but not greater than line 31a		31b	0
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	138,519
	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	138,519
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)		37	139,263
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	744
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

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2016

See Schedule SB, Part V - Statement of Actuarial Assumptions/Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

Plan Name:	Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
EIN / PN:	34-0906272/ 005
Plan Sponsor:	Rotek Incorporated
Valuation Date	January 1, 2016

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24 Change in Actuarial Assumptions

- The assumed rate of return on plan assets (before applying the required limit) used to calculate the actuarial value of assets was changed from 7.00% to 6.90%.

Plan Name:	Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
EIN / PN:	34-0906272/ 005
Plan Sponsor:	Rotek Incorporated
Valuation Date	January 1, 2016

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 Schedule of Active Participant Data as of January 1, 2016

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	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		0		0		0		0		0		0	
25 - 29	0		0		2		0		0		0		0	
30 - 34	0		1		1		1		0		0		0	
35 - 39	1		6		3		3		0		0		0	
40 - 44	1		3		1		5		0		0		0	
45 - 49	0		2		2		5		2		2		0	
50 - 54	1		1		2		2		0		0		2	
55 - 59	0		1		2		1		0		1		3	
60 - 64	0		0		1		0		1		0		2	
65 - 69	0		0		0		0		0		1		0	
70 & Over	0		0		0		0		0		0		0	

Plan Name: Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
 EIN / PN: 34-0906272/ 005
 Plan Sponsor: Rotek Incorporated
 Valuation Date: January 1, 2016

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis:

■ Applicable month	September
■ Interest rate basis	3-Segment Rates

Interest rates:

	Reflecting Corridors	Not Reflecting Corridors
■ First segment rate	4.43%	1.34%
■ Second segment rate	5.91%	4.03%
■ Third segment rate	6.65%	5.06%
■ Effective interest rate	6.15%	4.43%

Annual rates of increase

■ Compensation	Not Applicable
■ Future Social Security wage bases	Not Applicable
■ Statutory limits on compensation	Not Applicable
■ Increase on prior plan account balances	7.00%

Administrative expenses

\$9,510

Plan Name:	Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
EIN / PN:	34-0906272/ 005
Plan Sponsor:	Rotek Incorporated
Valuation Date	January 1, 2016

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Inclusion date The valuation date coincident with or next following the enrollment date on which the employee becomes a participant.

New or rehired employees It was assumed there will be no new or rehired employees.

Mortality The prescribed mortality assumption under IRC §430(h)(3)(A) using static tables with separate mortality rates for annuitants and non-annuitants.

Termination Rates varying by age and gender.

Attained Age	Incidence of Withdrawal	
	Males	Females
20	.1495	.2496
30	.0691	.0994
40	.0282	.0488
50	.0040	.0167
55	.0000	.0040

Disability Wyatt 1985 Disability Study Class 1 male and female rates. The rates at the following illustrative ages indicate the disability incidence assumptions used:

Incidence of Disability (per 1,000)		
Age	Males	Females
20	.29	.30
25	.38	.47
30	.48	.80
40	1.17	2.11
50	3.58	5.33
55	7.22	9.52
60	12.56	11.59

Plan Name: Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
EIN / PN: 34-0906272/ 005
Plan Sponsor: Rotek Incorporated
Valuation Date: January 1, 2016

SCHEDULE SB ATTACHMENTS

Retirement

The incidence of retirement is assumed as indicated below for those participants who are eligible for unreduced early retirement.

Age	Percentage retiring
62	50%
63	20%
64	20%
65	100%

All other participants are assumed to retire at age 65.

Benefit commencement date:

- Preretirement death benefit The later of the death of the active participant or the date the participant would have attained early retirement
- Deferred vested benefit The later of age 65 or termination of employment
- Disability benefit Upon disablement
- Retirement benefit Upon termination of employment

Form of payment Participants are assumed to elect the normal form.

Percent married It was assumed that 85% of male employees and 50% of female employees are married to a qualifying spouse at the time of death.

Spouse age It was assumed that husbands are three years older than their wives.

Timing of benefit payments Annuity payments are payable monthly at the beginning of the month.

Methods

Valuation date First day of plan year.

Funding target Present value of accrued benefits as required by regulations under IRC §430.

Plan Name: Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
EIN / PN: 34-0906272/ 005
Plan Sponsor: Rotek Incorporated
Valuation Date: January 1, 2016

SCHEDULE SB ATTACHMENTS

Target normal cost Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.

Actuarial value of assets Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the prior plan year.)

The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.

Benefits not valued All benefits described in the Plan Provisions section of this report were valued. Willis Towers Watson has reviewed the plan provisions with Rotek Incorporated and, based on that review, is not aware of any significant benefits required to be valued that were not.

Assumptions Rationale - Significant Economic Assumptions

Discount rate The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.

Plan Name: Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
EIN / PN: 34-0906272/ 005
Plan Sponsor: Rotek Incorporated
Valuation Date: January 1, 2016

SCHEDULE SB ATTACHMENTS

Assumptions Rationale - Significant Demographic Assumptions

Healthy Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Disabled Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Termination	Termination rates are based on plan sponsor expectations.
Disability	Disability rates were based on a published table for pension participants believed to have reasonably similar characteristics participating in pension plans with similar disability provisions
Retirement	Retirement rates are based on plan sponsor expectations.

Source of Prescribed Methods

Funding methods	The methods used for funding purposes as described in Appendix A, including the method of determining plan assets, are "prescribed methods set by law", as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.
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Changes in Assumptions and Methods

Change in assumptions since prior valuation	■ The segment interest rates used to calculate the funding target and target normal cost were updated to the current valuation date as required by IRC §430. ■ The mortality table used to calculate the funding target and target normal cost was updated to include one additional year of projected mortality improvement as required by IRC §430. ■ The assumed rate of return on plan assets (before applying the required limit) used to calculate the actuarial value of assets was changed from 7.00% to 6.90%.
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Plan Name:	Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
EIN / PN:	34-0906272/ 005
Plan Sponsor:	Rotek Incorporated
Valuation Date	January 1, 2016

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Plan Provisions

The effective date is September 30, 1965 and the most recent amendment reflected in the following plan provisions was adopted on January 1, 2013.

Participation date Each hourly paid employee of the Company working at the Aurora-Ravenna location whose customary employment is for at least 1,000 hours a year becomes a participant on his date of hire. Participation is closed to employees hired on or after November 1, 2007.

Definitions

Vesting service 1/10 year is credited for each 100 hours of service with the Company or an Affiliate, to a maximum of one year of service during a Plan Year.

Benefit service 1/10 year is credited for each 170 hours of service with the Company or an Affiliate, to a maximum of one year of service during a Plan Year. Any Covered Employee who ceases to be a Covered Employee on or before November 1, 2007 or was re-employed by the company on or after November 1, 2007 shall cease to be credited with Years of Benefit Service under the Plan effective May 1, 2008.

Normal retirement date (NRD) First of month coinciding with or next following the attainment of age 65 with five years of participation.

Eligibility for Benefits

Normal retirement Retirement on NRD

Early retirement Retirement before NRD and on or after both attaining age 60 and completing ten years of vesting service

Postponed retirement Retirement after NRD

Deferred vested termination Termination for reasons other than death or retirement after completing five years of vesting service

Plan Name: Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
EIN / PN: 34-0906272/ 005
Plan Sponsor: Rotek Incorporated
Valuation Date: January 1, 2016

SCHEDULE SB ATTACHMENTS

Disability Permanent and total disability prior to NRD, and participant has ten or more years of vesting service

Preretirement death benefit Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement The monthly normal retirement benefit, if paid under the normal form, is equal to Benefit Service times the Benefit Unit in effect when the service was earned as set forth below:

Benefit Unit	Period of Benefit Service
\$12.00	prior to 11/1/1976
\$15.00	11/1/1976 to 10/31/1991
\$16.00	11/1/1991 to 10/31/1993
\$19.00	11/1/1993 to 10/31/1994
\$20.00	11/1/1994 to 10/31/1995
\$21.00	11/1/1995 to 10/31/1997
\$22.00	11/1/1997 to 10/31/1998
\$25.00	11/1/1998 to 10/31/1999
\$27.00	11/1/1999 to 10/31/2000
\$28.00	11/1/2000 to 10/31/2001
\$30.00	11/1/2001 to 10/31/2002
\$32.00	11/1/2002 to 10/31/2003
\$34.00	11/1/2003 to 10/31/2004
\$36.00	11/1/2004 to 10/31/2005
\$38.00	11/1/2005 to 10/31/2006
\$40.00	11/1/2006 to 10/31/2007
\$41.00	11/1/2007 to 10/31/2008
\$42.00	11/1/2008 to 10/31/2009
\$43.00	11/1/2009 to 10/31/2010
\$44.00	11/1/2010 to 10/31/2011
\$45.00	On or after 11/1/2011

Employees electing to receive company matching contributions under the Defined Contribution Plan effective May 1, 2008 will cease benefit accruals under this pension plan.

Early retirement The monthly benefit available at early retirement is the amount of normal retirement benefit based on service up to actual retirement (accrued normal retirement benefit). The benefit commences at age 65 unless the employee elects a reduced benefit commencing prior to age 65. The reduction is 1/180 for each month that commencement precedes age 65.

Plan Name: Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
EIN / PN: 34-0906272/ 005
Plan Sponsor: Rotek Incorporated
Valuation Date: January 1, 2016

SCHEDULE SB ATTACHMENTS

Effective January 1, 1999, participants age 62 with at least 25 years of Vesting Service or participants age 62 with 10 years of Vesting Service and a seniority date prior to January 1, 1982 are eligible for the monthly benefit described above, but without reduction for early commencement.

Effective November 1, 2001, these participants are eligible to receive an additional benefit of \$350 per month until age 65 or for one year, if shorter.

**Deferred vested
termination**

The deferred vested benefit is the accrued normal retirement benefit payable at age 65 or, alternatively, a reduced pension payable as early as age 60 if the employee has at least 10 years of Vesting Service. The reduction is 1/180 for each month that commencement precedes age 65.

Disablement

The accrued normal retirement benefit is payable immediately (unreduced).

**Regular
Preretirement
spouse's benefit**

Upon death of an employee after age 60 and completion of 10 years of Vesting Service, the surviving spouse will receive 50% of the benefit which would have been paid if the employee had retired on the day prior to his death. The 50% is reduced by 1/2% for each year that the employee is more than 5 years older than the spouse.

**Preretirement
spouse's benefit for
vested participants**

Upon death of a married participant after 5 years of Vesting Service and not eligible for retirement from employment with the Company, the surviving spouse will receive 50% of the benefit which would have been paid if the participant had terminated employment on the earlier of his date of death or actual termination date and had survived to and retired on his Earliest Retirement Date under the 50% Joint & Survivor option.

**Prior plan account
value distribution**

Each participant's account due to participation in the Plan in effect on December 31, 1975 earns annual interest at a rate equal to 6% prior to 1983 and the Fund earnings rate on a market value basis for each Plan Year thereafter and vests at the rate of 10% a year beginning after 1 year (the 10% is changed to 20% effective January 1, 1989). Upon termination of employment, the reduced vested portion of a member's account will be paid in five annual installments, including interest on the undistributed portion. The reduction, if any, equals the actuarial value of benefits for which the employee is eligible upon termination of employment and which are due to service prior to January 1, 1976.

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EIN / PN:	34-0906272/ 005
Plan Sponsor:	Rotek Incorporated
Valuation Date	January 1, 2016

SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment For normal, early, or disability retirements, the normal form of payment is a 50% Joint and Survivor annuity providing the participant was married on his date of retirement; otherwise, a straight-life basis applies.

For the deferred vested termination benefit, unless elected otherwise, actuarially reduced benefits are automatically paid to married participants on a 50% Joint and Survivor basis; otherwise a straight-life basis applies.

Pension Increases None

Maximum on benefits and pay All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective. Increases in the dollar limits are not assumed for determining contributions.

Future Plan Changes

No future plan changes were recognized in determining minimum and maximum contributions.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
EIN / PN: 34-0906272/ 005
Plan Sponsor: Rotek Incorporated
Valuation Date: January 1, 2016

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Rotek Incorporated
EIN/PN	34-0906272/005
Plan Name	Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
Valuation Date	January 1, 2016
Enrolled Actuary	Jesse B. Nichols
Enrollment Number	17-07745

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2016

See Schedule SB, Part V - Statement of Actuarial Assumptions/Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

Plan Name:	Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
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SCHEDULE SB ATTACHMENTS

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SCHEDULE SB ATTACHMENTS

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Participation date Each hourly paid employee of the Company working at the Aurora-Ravenna location whose customary employment is for at least 1,000 hours a year becomes a participant on his date of hire. Participation is closed to employees hired on or after November 1, 2007.

Definitions

Vesting service 1/10 year is credited for each 100 hours of service with the Company or an Affiliate, to a maximum of one year of service during a Plan Year.

Benefit service 1/10 year is credited for each 170 hours of service with the Company or an Affiliate, to a maximum of one year of service during a Plan Year. Any Covered Employee who ceases to be a Covered Employee on or before November 1, 2007 or was re-employed by the company on or after November 1, 2007 shall cease to be credited with Years of Benefit Service under the Plan effective May 1, 2008.

Normal retirement date (NRD) First of month coinciding with or next following the attainment of age 65 with five years of participation.

Eligibility for Benefits

Normal retirement Retirement on NRD

Early retirement Retirement before NRD and on or after both attaining age 60 and completing ten years of vesting service

Postponed retirement Retirement after NRD

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Plan Sponsor: Rotek Incorporated
Valuation Date: January 1, 2016

SCHEDULE SB ATTACHMENTS

Disability Permanent and total disability prior to NRD, and participant has ten or more years of vesting service

Preretirement death benefit Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement The monthly normal retirement benefit, if paid under the normal form, is equal to Benefit Service times the Benefit Unit in effect when the service was earned as set forth below:

Benefit Unit	Period of Benefit Service
\$12.00	prior to 11/1/1976
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\$19.00	11/1/1993 to 10/31/1994
\$20.00	11/1/1994 to 10/31/1995
\$21.00	11/1/1995 to 10/31/1997
\$22.00	11/1/1997 to 10/31/1998
\$25.00	11/1/1998 to 10/31/1999
\$27.00	11/1/1999 to 10/31/2000
\$28.00	11/1/2000 to 10/31/2001
\$30.00	11/1/2001 to 10/31/2002
\$32.00	11/1/2002 to 10/31/2003
\$34.00	11/1/2003 to 10/31/2004
\$36.00	11/1/2004 to 10/31/2005
\$38.00	11/1/2005 to 10/31/2006
\$40.00	11/1/2006 to 10/31/2007
\$41.00	11/1/2007 to 10/31/2008
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Plan Sponsor: Rotek Incorporated
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Deferred vested termination

The deferred vested benefit is the accrued normal retirement benefit payable at age 65 or, alternatively, a reduced pension payable as early as age 60 if the employee has at least 10 years of Vesting Service. The reduction is 1/180 for each month that commencement precedes age 65.

Disablement

The accrued normal retirement benefit is payable immediately (unreduced).

Regular Preretirement spouse's benefit

Upon death of an employee after age 60 and completion of 10 years of Vesting Service, the surviving spouse will receive 50% of the benefit which would have been paid if the employee had retired on the day prior to his death. The 50% is reduced by 1/2% for each year that the employee is more than 5 years older than the spouse.

Preretirement spouse's benefit for vested participants

Upon death of a married participant after 5 years of Vesting Service and not eligible for retirement from employment with the Company, the surviving spouse will receive 50% of the benefit which would have been paid if the participant had terminated employment on the earlier of his date of death or actual termination date and had survived to and retired on his Earliest Retirement Date under the 50% Joint & Survivor option.

Prior plan account value distribution

Each participant's account due to participation in the Plan in effect on December 31, 1975 earns annual interest at a rate equal to 6% prior to 1983 and the Fund earnings rate on a market value basis for each Plan Year thereafter and vests at the rate of 10% a year beginning after 1 year (the 10% is changed to 20% effective January 1, 1989). Upon termination of employment, the reduced vested portion of a member's account will be paid in five annual installments, including interest on the undistributed portion. The reduction, if any, equals the actuarial value of benefits for which the employee is eligible upon termination of employment and which are due to service prior to January 1, 1976.

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Plan Sponsor:	Rotek Incorporated
Valuation Date	January 1, 2016

SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment For normal, early, or disability retirements, the normal form of payment is a 50% Joint and Survivor annuity providing the participant was married on his date of retirement; otherwise, a straight-life basis applies.

For the deferred vested termination benefit, unless elected otherwise, actuarially reduced benefits are automatically paid to married participants on a 50% Joint and Survivor basis; otherwise a straight-life basis applies.

Pension Increases None

Maximum on benefits and pay All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective. Increases in the dollar limits are not assumed for determining contributions.

Future Plan Changes

No future plan changes were recognized in determining minimum and maximum contributions.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
EIN / PN: 34-0906272/ 005
Plan Sponsor: Rotek Incorporated
Valuation Date: January 1, 2016

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24 Change in Actuarial Assumptions

- The assumed rate of return on plan assets (before applying the required limit) used to calculate the actuarial value of assets was changed from 7.00% to 6.90%.

Plan Name:	Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
EIN / PN:	34-0906272/ 005
Plan Sponsor:	Rotek Incorporated
Valuation Date	January 1, 2016