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| <div>Form 5500</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security<br/>Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Annual Return/Report of Employee Benefit Plan</div> <div>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div> | <div>OMB Nos. 1210-0110<br/>1210-0089</div> <div>2009</div> <div>This Form is Open to Public Inspection</div> |
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|                                                                                            |                                                                                                                                                                                                                                                                                                                   |
|--------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part I                                                                                     | Annual Report Identification Information                                                                                                                                                                                                                                                                          |
| For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009 |                                                                                                                                                                                                                                                                                                                   |
| A                                                                                          | This return/report is for: <div><div><input checked="" type="checkbox"/> a multiemployer plan;</div><div><input type="checkbox"/> a multiple-employer plan; or</div><div><input type="checkbox"/> a single-employer plan;</div><div><input type="checkbox"/> a DFE (specify) ____</div></div>                     |
| B                                                                                          | This return/report is: <div><div><input type="checkbox"/> the first return/report;</div><div><input type="checkbox"/> the final return/report;</div><div><input type="checkbox"/> an amended return/report;</div><div><input type="checkbox"/> a short plan year return/report (less than 12 months).</div></div> |
| C                                                                                          | If the plan is a collectively-bargained plan, check here. ▶ <input checked="" type="checkbox"/>                                                                                                                                                                                                                   |
| D                                                                                          | Check box if filing under: <div><div><input checked="" type="checkbox"/> Form 5558;</div><div><input type="checkbox"/> automatic extension;</div><div><input type="checkbox"/> the DFVC program;</div><div><input type="checkbox"/> special extension (enter description)</div></div>                             |

|         |                                                                                                                                                                                                           |                                                                                                                                                         |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part II | Basic Plan Information—enter all requested information                                                                                                                                                    |                                                                                                                                                         |
| 1a      | Name of plan<br>I.B.E.W. LOCAL NO. 8 401K PLAN                                                                                                                                                            | 1b Three-digit plan number (PN) ▶ 002                                                                                                                   |
|         |                                                                                                                                                                                                           | 1c Effective date of plan<br>06/23/2003                                                                                                                 |
| 2a      | Plan sponsor's name and address (employer, if for a single-employer plan)<br>(Address should include room or suite no.)<br>I.B.E.W. LOCAL NO. 8 401K PLAN<br><br>727 LIME CITY ROAD<br>ROSSFORD, OH 43460 | 2b Employer Identification Number (EIN)<br>34-6596899<br>2c Sponsor's telephone number<br>419-666-4550<br>2d Business code (see instructions)<br>238210 |

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

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

|           |                                                   |            |                                                              |
|-----------|---------------------------------------------------|------------|--------------------------------------------------------------|
| SIGN HERE | Filed with authorized/valid electronic signature. | 10/11/2010 | JOSEPH E. COUSINO                                            |
|           | 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                      |

|                                                                                                                                                                           |                                                                                                               |
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| <b>3a</b> Plan administrator's name and address (if same as plan sponsor, enter "Same")<br>I.B.E.W. LOCAL NO. 8 401K PLAN<br><br>727 LIME CITY ROAD<br>ROSSFORD, OH 43460 | <b>3b</b> Administrator's EIN<br>34-6596899<br><br><b>3c</b> Administrator's telephone number<br>419-666-4550 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                       |                                   |      |
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| <b>4</b> 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:<br><br><b>a</b> Sponsor's name | <b>4b</b> EIN<br><br><b>4c</b> PN |      |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                               | <b>5</b>                          | 1985 |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                |                                   |      |
| <b>a</b> Active participants.....                                                                                                                                                                                     | <b>6a</b>                         | 1982 |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                                                    | <b>6b</b>                         |      |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                                                                                     | <b>6c</b>                         | 3    |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                              | <b>6d</b>                         | 1985 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....                                                                                                             | <b>6e</b>                         | 2    |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                               | <b>6f</b>                         | 1987 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....                                                                        | <b>6g</b>                         |      |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....                                                                            | <b>6h</b>                         |      |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                  | <b>7</b>                          | 0    |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:  
 2J

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

|                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

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

**b General Schedules**

- (1) ☒ **H** (Financial Information)  
 (2) ☐ **I** (Financial Information – Small Plan)  
 (3) ☐ **A** (Insurance Information)  
 (4) ☒ **C** (Service Provider Information)  
 (5) ☒ **D** (DFE/Participating Plan Information)  
 (6) ☐ **G** (Financial Transaction Schedules)

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        |                                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                                           |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>2009</b>                                                 |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>This Form is Open to Public Inspection.</b>              |
| For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009                                                                                                                                |                                                                                                                                                                                                                        |                                                             |
| <b>A</b> Name of plan<br>I.B.E.W. LOCAL NO. 8 401K PLAN                                                                                                                                                                   |                                                                                                                                                                                                                        | <b>B</b> Three-digit plan number (PN) ▶ 002                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>I.B.E.W. LOCAL NO. 8 401K PLAN                                                                                                                           |                                                                                                                                                                                                                        | <b>D</b> Employer Identification Number (EIN)<br>34-6596899 |

|               |                                                        |
|---------------|--------------------------------------------------------|
| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--------------------------------------------------------|

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>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

|                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation |
|------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

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

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

MERCER HR SERVICES, LLC

20-1932099

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 15                            | NONE                                                                                                     | 8390                                                                          | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                         | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                                                   | 0                                                                                                                                                                                      | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                 |

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

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

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

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

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

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

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

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

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

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

**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<br>(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<br>(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<br>(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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN;       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN;       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                    |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------------------------------------------------------------------------------------|--|
| <div>SCHEDULE D<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration</div> |  | <div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> |  | <div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection.</div>    |  |
| For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009                                                                                        |  |                                                                                                                                                                                                                                   |  |                                                                                                    |  |
| A Name of plan<br>I.B.E.W. LOCAL NO. 8 401K PLAN                                                                                                                                  |  |                                                                                                                                                                                                                                   |  | B Three-digit plan number (PN) ▶ 002                                                               |  |
| C Plan or DFE sponsor's name as shown on line 2a of Form 5500<br>I.B.E.W. LOCAL NO. 8 401K PLAN                                                                                   |  |                                                                                                                                                                                                                                   |  | D Employer Identification Number (EIN)<br>34-6596899                                               |  |
| Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)<br>(Complete as many entries as needed to report all interests in DFEs)  |  |                                                                                                                                                                                                                                   |  |                                                                                                    |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PUTNAM STABLE VALUE FUND                                                                                                                  |  |                                                                                                                                                                                                                                   |  |                                                                                                    |  |
| b Name of sponsor of entity listed in (a): PUTNAM FIDUCIARY TRUST COMPANY                                                                                                         |  |                                                                                                                                                                                                                                   |  |                                                                                                    |  |
| c EIN-PN 04-3159710-202                                                                                                                                                           |  | d Entity code C                                                                                                                                                                                                                   |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 92527 |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PUTNAM BOND INDEX FUND                                                                                                                    |  |                                                                                                                                                                                                                                   |  |                                                                                                    |  |
| b Name of sponsor of entity listed in (a): PUTNAM FIDUCIARY TRUST COMPANY                                                                                                         |  |                                                                                                                                                                                                                                   |  |                                                                                                    |  |
| c EIN-PN 04-3449009-203                                                                                                                                                           |  | d Entity code C                                                                                                                                                                                                                   |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 27066 |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PUTNAM S & P 500 INDEX FUND                                                                                                               |  |                                                                                                                                                                                                                                   |  |                                                                                                    |  |
| b Name of sponsor of entity listed in (a): PUTNAM FIDUCIARY TRUST COMPANY                                                                                                         |  |                                                                                                                                                                                                                                   |  |                                                                                                    |  |
| c EIN-PN 04-2884233-201                                                                                                                                                           |  | d Entity code C                                                                                                                                                                                                                   |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 56722 |  |
| 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)**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

|                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                      |                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br>Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | <b>Financial Information</b><br>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).<br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110                             |
|                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                      | <b>2009</b>                                   |
|                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                      | <b>This Form is Open to Public Inspection</b> |

|                                                                                                          |                                                                    |            |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| For calendar plan year 2009 or fiscal plan year beginning <b>01/01/2009</b> and ending <b>12/31/2009</b> |                                                                    |            |
| <b>A</b> Name of plan<br><b>I.B.E.W. LOCAL NO. 8 401K PLAN</b>                                           | <b>B</b> Three-digit plan number (PN) ►                            | <b>002</b> |
|                                                                                                          |                                                                    |            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>I.B.E.W. LOCAL NO. 8 401K PLAN</b>   | <b>D</b> Employer Identification Number (EIN)<br><b>34-6596899</b> |            |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**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 |
|---------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash .....                                                     | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                           | <b>1b(1)</b>    |                       |                 |
| <b>(2)</b> Participant contributions .....                                                        | <b>1b(2)</b>    | 85323                 | 45615           |
| <b>(3)</b> Other.....                                                                             | <b>1b(3)</b>    |                       |                 |
| <b>c</b> General investments:                                                                     |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....  | <b>1c(1)</b>    |                       |                 |
| <b>(2)</b> U.S. Government securities.....                                                        | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....                                                                         | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....                                                                           | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                  | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....                                                                | <b>1c(8)</b>    | 47579                 | 60651           |
| <b>(9)</b> Value of interest in common/collective trusts.....                                     | <b>1c(9)</b>    | 87601                 | 176315          |
| <b>(10)</b> Value of interest in pooled separate accounts.....                                    | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                 | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   | 2107661               | 3518997         |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....                                                                           | <b>1c(15)</b>   |                       |                 |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 2328164               | 3801578         |

**Liabilities**

|                                                                           |           |  |  |
|---------------------------------------------------------------------------|-----------|--|--|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |  |  |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |  |  |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |  |  |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |  |  |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> |  |  |

**Net Assets**

|                                                           |           |         |         |
|-----------------------------------------------------------|-----------|---------|---------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 2328164 | 3801578 |
|-----------------------------------------------------------|-----------|---------|---------|

**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 Contributions:**

|                                                                                                            |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> |            |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 791115     |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 791115    |

**b Earnings on investments:****(1) Interest:**

|                                                                                                      |                 |      |      |
|------------------------------------------------------------------------------------------------------|-----------------|------|------|
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) ..... | <b>2b(1)(A)</b> |      |      |
| <b>(B)</b> U.S. Government securities .....                                                          | <b>2b(1)(B)</b> |      |      |
| <b>(C)</b> Corporate debt instruments .....                                                          | <b>2b(1)(C)</b> |      |      |
| <b>(D)</b> Loans (other than to participants) .....                                                  | <b>2b(1)(D)</b> |      |      |
| <b>(E)</b> Participant loans .....                                                                   | <b>2b(1)(E)</b> | 5319 |      |
| <b>(F)</b> Other .....                                                                               | <b>2b(1)(F)</b> |      |      |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                        | <b>2b(1)(G)</b> |      | 5319 |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                      | <b>2b(2)(A)</b> |      |      |
| <b>(B)</b> Common stock .....                                                                        | <b>2b(2)(B)</b> |      |      |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                            | <b>2b(2)(C)</b> |      |      |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....            | <b>2b(2)(D)</b> |      |      |
| (3) Rents .....                                                                                      | <b>2b(3)</b>    |      |      |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                           | <b>2b(4)(A)</b> |      |      |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                        | <b>2b(4)(B)</b> |      |      |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....            | <b>2b(4)(C)</b> |      |      |

|                                                                                                   |                 | (a) Amount | (b) Total |
|---------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>2b</b> (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....              | <b>2b(5)(A)</b> |            |           |
| (B) Other .....                                                                                   | <b>2b(5)(B)</b> |            |           |
| (C) Total unrealized appreciation of assets.<br>Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....    | <b>2b(5)(C)</b> |            |           |
| (6) Net investment gain (loss) from common/collective trusts .....                                | <b>2b(6)</b>    |            | 16415     |
| (7) Net investment gain (loss) from pooled separate accounts .....                                | <b>2b(7)</b>    |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                        | <b>2b(8)</b>    |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities .....                              | <b>2b(9)</b>    |            |           |
| (10) Net investment gain (loss) from registered investment<br>companies (e.g., mutual funds)..... | <b>2b(10)</b>   |            | 724156    |
| <b>c</b> Other income.....                                                                        | <b>2c</b>       |            |           |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....           | <b>2d</b>       |            | 1537005   |

**Expenses**

|                                                                                            |              |       |       |
|--------------------------------------------------------------------------------------------|--------------|-------|-------|
| <b>e</b> Benefit payment and payments to provide benefits:                                 |              |       |       |
| (1) Directly to participants or beneficiaries, including direct rollovers .....            | <b>2e(1)</b> | 41987 |       |
| (2) To insurance carriers for the provision of benefits .....                              | <b>2e(2)</b> |       |       |
| (3) Other .....                                                                            | <b>2e(3)</b> |       |       |
| (4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....                | <b>2e(4)</b> |       | 41987 |
| <b>f</b> Corrective distributions (see instructions) .....                                 | <b>2f</b>    |       |       |
| <b>g</b> Certain deemed distributions of participant loans (see instructions).....         | <b>2g</b>    |       | 8222  |
| <b>h</b> Interest expense.....                                                             | <b>2h</b>    |       |       |
| <b>i</b> Administrative expenses: (1) Professional fees .....                              | <b>2i(1)</b> |       |       |
| (2) Contract administrator fees .....                                                      | <b>2i(2)</b> |       |       |
| (3) Investment advisory and management fees .....                                          | <b>2i(3)</b> |       |       |
| (4) Other .....                                                                            | <b>2i(4)</b> | 13382 |       |
| (5) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(4)</b> .....         | <b>2i(5)</b> |       | 13382 |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | <b>2j</b>    |       | 63591 |

**Net Income and Reconciliation**

|                                                                               |              |  |         |
|-------------------------------------------------------------------------------|--------------|--|---------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  | 1473414 |
| <b>l</b> Transfers of assets:                                                 |              |  |         |
| (1) To this plan.....                                                         | <b>2l(1)</b> |  |         |
| (2) From this plan .....                                                      | <b>2l(2)</b> |  |         |

**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: MSPC CERTIFIED PUBLIC ACCOUNTANTS A

(2) EIN: 22-2951202

**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 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

|                                                                                                                                                                                                                                                                                                                 | Yes | No | Amount |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
| <b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....                 |     | X  |        |
| <b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)..... |     | X  |        |
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....                                                                                                                            |     | X  |        |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....                                                                                                                  |     | X  |        |
| <b>e</b> Was this plan covered by a fidelity bond?.....                                                                                                                                                                                                                                                         | X   |    | 50000  |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                                                                                         |     | X  |        |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                                      |     | X  |        |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                            |     | X  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....                                                                                                                                                   | X   |    |        |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....                                                                                    |     | X  |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....                                                                                                                                              |     | X  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                                                                                              |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....                                                                                                                                                                                     |     | X  |        |
| <b>n</b> 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. ....                                                                                                                        |     | X  |        |

- 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)

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

## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of  
I.B.E.W. Local No. 8 401(k) Plan  
Rossford, Ohio

We have audited the accompanying statements of net assets available for benefits of the I.B.E.W. Local No. 8 401(k) Plan as of December 31, 2009, and 2008 and the related statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the I.B.E.W. Local No. 8 401(k) Plan as of December 31, 2009 and 2008, and the changes in net assets available for benefits for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplemental schedule of assets held at end of year is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The schedule of assets of assets held at end of year is supplementary information required by the United States Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supplemental schedule is the responsibility of the Plan's management. The supplemental schedule has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



**MSPC**

Certified Public Accountants and Advisors,  
A Professional Corporation

Cranford, New Jersey  
October 5, 2010

**I.B.E.W. LOCAL NO. 8 401(K) PLAN**  
**EIN #34-6596899 - DEFINED CONTRIBUTION PLAN**  
**PLAN NO. 002 - PLAN YEAR ENDED DECEMBER 31, 2009**

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS [HELD AT END OF YEAR]**

| (a)                                                          | (b)<br><u>Identity of Issue,</u><br><u>Borrower,</u><br><u>Lessor, or</u><br><u>Similar Party</u> | (c)<br><u>Description of Investment,</u><br><u>Including Maturity Date,</u><br><u>Rate of Interest, Collateral</u><br><u>Par or Maturity Value</u> | (e)<br><u>Current</u><br><u>Value</u> |
|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|
| <b>Value of Interest in Common Collective Trusts:</b>        |                                                                                                   |                                                                                                                                                    |                                       |
|                                                              | Putnam S&P 500 Index Fund                                                                         | 1,834                                                                                                                                              | \$ 56,722                             |
|                                                              | Putnam Bond Index Fund                                                                            | 399                                                                                                                                                | 27,066                                |
|                                                              | Putnam Stable Value Fund                                                                          | 92,527                                                                                                                                             | <u>92,527</u>                         |
|                                                              | <b>Total Value of Interest in Common Collective Trusts</b>                                        |                                                                                                                                                    | <u>176,315</u>                        |
| <b>Value of Interest in Registered Investment Companies:</b> |                                                                                                   |                                                                                                                                                    |                                       |
|                                                              | Growth Fund of America                                                                            | 4,971                                                                                                                                              | 134,754                               |
|                                                              | Victory Diversified Stock Fund                                                                    | 8,086                                                                                                                                              | 113,045                               |
|                                                              | Putnam International Equity                                                                       | 6,471                                                                                                                                              | 120,234                               |
|                                                              | Allianz NFJ Small Cap Value Fund                                                                  | 5,105                                                                                                                                              | 118,178                               |
|                                                              | Federated Kaufmann                                                                                | 21,651                                                                                                                                             | 100,894                               |
|                                                              | Putnam Equity Income Fund                                                                         | 3,906                                                                                                                                              | 53,115                                |
|                                                              | Putnam Retirement Ready 2010                                                                      | 21,728                                                                                                                                             | 320,915                               |
|                                                              | Putnam Retirement Ready 2015                                                                      | 43,509                                                                                                                                             | 691,359                               |
|                                                              | Putnam Retirement Ready 2020                                                                      | 30,829                                                                                                                                             | 465,833                               |
|                                                              | Putnam Retirement Ready 2025                                                                      | 22,477                                                                                                                                             | 352,665                               |
|                                                              | Putnam Retirement Ready 2030                                                                      | 23,448                                                                                                                                             | 339,991                               |
|                                                              | Putnam Retirement Ready 2035                                                                      | 17,096                                                                                                                                             | 245,502                               |
|                                                              | Putnam Retirement Ready 2040                                                                      | 11,171                                                                                                                                             | 157,737                               |
|                                                              | Putnam Retirement Ready 2045                                                                      | 11,810                                                                                                                                             | 155,423                               |
|                                                              | Putnam Retirement Ready 2050                                                                      | 459                                                                                                                                                | 5,430                                 |
|                                                              | Putnam Retirement Ready Income Fund                                                               | 7,925                                                                                                                                              | 124,177                               |
|                                                              | Loomis Sayles Strategic Income Fund                                                               | 1,431                                                                                                                                              | <u>19,745</u>                         |
|                                                              | <b>Total Value of Interest in Registered Investment Companies</b>                                 |                                                                                                                                                    | <u>3,518,997</u>                      |
| <b>Participant Loans</b>                                     |                                                                                                   | Various Maturities 6.00% - 9.25%                                                                                                                   | <u>60,651</u>                         |
| <b>Total</b>                                                 |                                                                                                   |                                                                                                                                                    | <u>\$ 3,755,963</u>                   |

See Independent Auditors' Report.

|                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br>This form is required to be filed for employee benefit plans under sections 104 and 4085 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).<br><br><b>► Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1510-0110<br>1510-0089<br><br><div style="border: 1px solid black; padding: 5px; text-align: center; font-weight: bold;">2009</div><br><br>This Form is Open to<br>Public Inspection |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                            |                                                                                                                        |                                                                                                                                      |                                            |
|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|
| <b>Part I Annual Report Identification Information</b>     |                                                                                                                        |                                                                                                                                      |                                            |
| For calendar plan year 2009 or fiscal plan year beginning  |                                                                                                                        | 01/01/2009                                                                                                                           | and ending                                 |
|                                                            |                                                                                                                        | 12/31/2009                                                                                                                           |                                            |
| A This return/report is for:                               | <input checked="" type="checkbox"/> a multiemployer plan;<br><input type="checkbox"/> a single-employer plan;          | <input type="checkbox"/> a multiple-employer plan; or<br><input type="checkbox"/> a DFE (specify) _____                              |                                            |
| B This return/report is:                                   | <input type="checkbox"/> the first return/report;<br><input type="checkbox"/> an amended return/report;                | <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> a short plan year return/report (less than 12 months). |                                            |
| C If the plan is a collectively-bargained plan, check here | <input checked="" type="checkbox"/>                                                                                    |                                                                                                                                      |                                            |
| D Check box if filing under:                               | <input checked="" type="checkbox"/> Form 5558;<br><input type="checkbox"/> special extension (enter description) _____ | <input type="checkbox"/> automatic extension;                                                                                        | <input type="checkbox"/> the DFVC program; |

|                                                                                                                            |                                         |                |  |
|----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------|--|
| <b>Part II Basic Plan Information - enter all requested information</b>                                                    |                                         |                |  |
| 1a Name of plan                                                                                                            | 1b Three-digit plan number (PN) ►       | 002            |  |
| I.B.E.W. LOCAL NO. 8 401K PLAN                                                                                             | 1c Effective date of plan               | 06/23/2003     |  |
| 2a Plan sponsor's name and address (employer, if for a single-employer plan)<br>(Address should include room or suite no.) | 2b Employer Identification Number (EIN) | 34-6596899     |  |
| I.B.E.W. LOCAL NO. 8 401(K) PLAN                                                                                           | 2c Sponsor's telephone number           | (419) 666-4550 |  |
| 727 LIME CITY ROAD                                                                                                         | 2d Business code (see instructions)     | 238210         |  |
| ROSSFORD OH 43460                                                                                                          |                                         |                |  |
| 727 LIME CITY ROAD                                                                                                         |                                         |                |  |
| ROSSFORD OH 43460                                                                                                          |                                         |                |  |

**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<br>HERE |                                    | 10/11/10 | JOSEPH E. COUSINO                                            |
|              | Signature of plan administrator    | Date     | Enter name of individual signing as plan administrator       |
| SIGN<br>HERE |                                    | 10/11/10 | TODD T. MICHAELSEN                                           |
|              | Signature of employer/plan sponsor | Date     | Enter name of individual signing as employer or plan sponsor |
| SIGN<br>HERE |                                    |          |                                                              |
|              | Signature of DFE                   | Date     | Enter name of individual signing as DFE                      |

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

Form 5500 (2009)  
V.092307.1

|                                                                                                        |                                                                                                                                                                  |
|--------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address (If same as plan sponsor, enter "Same")<br><b>SAME</b> | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div> |
|--------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                   |                                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| <b>4</b> 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:<br><b>a</b> Sponsor's name | <b>4b</b> EIN<br><br><b>4c</b> PN |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|

|                                                                                                                                                 |           |       |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------|
| <b>5</b> Total number of participants at the beginning of the plan year                                                                         | <b>5</b>  | 1,985 |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines 6a, 6b, 6c, and 6d).                          |           |       |
| <b>a</b> Active participants .....                                                                                                              | <b>6a</b> | 1,982 |
| <b>b</b> Retired or separated participants receiving benefits .....                                                                             | <b>6b</b> |       |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                              | <b>6c</b> | 3     |
| <b>d</b> Subtotal. Add lines 6a, 6b, and 6c .....                                                                                               | <b>6d</b> | 1,985 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....                                      | <b>6e</b> | 2     |
| <b>f</b> Total. Add lines 6d and 6e .....                                                                                                       | <b>6f</b> | 1,987 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... | <b>6g</b> |       |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....     | <b>6h</b> |       |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....            | <b>7</b>  | 0     |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:  
**2J**

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

|                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> 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                                                                                                                                            | b General Schedules                                                                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| (1) <input type="checkbox"/> <b>R</b> (Retirement Plan Information)                                                                                            | (1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)              |
| (2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary | (2) <input type="checkbox"/> <b>I</b> (Financial Information - Small Plan)            |
| (3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary                               | (3) <input type="checkbox"/> <b>A</b> (Insurance Information)                         |
|                                                                                                                                                                | (4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)       |
|                                                                                                                                                                | (5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information) |
|                                                                                                                                                                | (6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)               |

**I.B.E.W. LOCAL NO. 8 401(K) PLAN**

**REPORT**

**FOR THE YEAR ENDED**  
**DECEMBER 31, 2009**

Board of Trustees  
I.B.E.W. Local No. 8 Funds  
727 Lime City Road  
Rossford, OH 43460

Gentlemen:

We have completed our audit of the financial statements of

I.B.E.W. LOCAL NO. 8 401(K) PLAN

for the year ended December 31, 2009.

As a result of our audit, we present the following exhibits and supplementary information:

EXHIBIT A: Statements of Net Assets Available for Benefits as of December 31, 2009 and 2008.

EXHIBIT B: Statements of Changes in Net Assets Available for Benefits for the years ended December 31, 2009 and 2008.

SUPPLEMENTARY INFORMATION

Respectfully submitted,

A handwritten signature in black ink, appearing to read "MSpc", is written above the printed name.

**MSpc**

Certified Public Accountants and Advisors,  
A Professional Corporation

## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of  
I.B.E.W. Local No. 8 401(k) Plan  
Rossford, Ohio

We have audited the accompanying statements of net assets available for benefits of the I.B.E.W. Local No. 8 401(k) Plan as of December 31, 2009, and 2008 and the related statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the I.B.E.W. Local No. 8 401(k) Plan as of December 31, 2009 and 2008, and the changes in net assets available for benefits for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplemental schedule of assets held at end of year is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The schedule of assets of assets held at end of year is supplementary information required by the United States Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supplemental schedule is the responsibility of the Plan's management. The supplemental schedule has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



**MSPC**

Certified Public Accountants and Advisors,  
A Professional Corporation

Cranford, New Jersey  
October 5, 2010

**I.B.E.W. LOCAL NO. 8 401(K) PLAN****STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

|                                          | <b>December 31,</b>   |                       |
|------------------------------------------|-----------------------|-----------------------|
|                                          | <b><u>2 0 0 9</u></b> | <b><u>2 0 0 8</u></b> |
| <i>Assets:</i>                           |                       |                       |
| <b>Investments at Fair Value:</b>        |                       |                       |
| Common Collective Trusts                 | \$ 176,315            | \$ 87,601             |
| Registered Investment Companies          | 3,518,997             | 2,107,661             |
| Participant Loans                        | <u>60,651</u>         | <u>47,579</u>         |
| <b>Total Investments at Fair Value</b>   | 3,755,963             | 2,242,841             |
| <b>Receivables:</b>                      |                       |                       |
| Participants' Contributions              | <u>45,615</u>         | <u>85,323</u>         |
| <b>Total Assets</b>                      | 3,801,578             | 2,328,164             |
| <b>Liabilities:</b>                      |                       |                       |
| None                                     | <u>--</u>             | <u>--</u>             |
| <b>Net Assets Available for Benefits</b> | <u>\$ 3,801,578</u>   | <u>\$ 2,328,164</u>   |

See Notes to Financial Statements.

**I.B.E.W. LOCAL NO. 8 401(K) PLAN****STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

|                                                                     | <b>Years ended<br/>December 31,</b> |                            |
|---------------------------------------------------------------------|-------------------------------------|----------------------------|
|                                                                     | <b><u>2 0 0 9</u></b>               | <b><u>2 0 0 8</u></b>      |
| <b>Additions to Net Assets Attributed to:</b>                       |                                     |                            |
| <b>Investment Income:</b>                                           |                                     |                            |
| Net Appreciation [Depreciation] in Fair Value of Investments        | \$ 585,695                          | \$ (1,042,506)             |
| Interest and Dividend Income                                        | <u>160,195</u>                      | <u>104,379</u>             |
| <b>Total Investment Income [Loss]</b>                               | 745,890                             | (938,127)                  |
| <b>Contributions:</b>                                               |                                     |                            |
| Participants'                                                       | <u>791,115</u>                      | <u>999,062</u>             |
| <b>Total Additions</b>                                              | <u>1,537,005</u>                    | <u>60,935</u>              |
| <b>Deductions from Net Assets Attributed to:</b>                    |                                     |                            |
| <b>Benefits Paid Directly to Participants or Beneficiaries</b>      | 50,209                              | 100,612                    |
| <b>Administrative Expenses</b>                                      | <u>13,382</u>                       | <u>12,806</u>              |
| <b>Total Deductions</b>                                             | <u>63,591</u>                       | <u>113,418</u>             |
| <b>Net Increase [Decrease] in Net Assets Available for Benefits</b> | 1,473,414                           | (52,483)                   |
| <b>Net Assets Available for Benefits - Beginning of Years</b>       | <u>2,328,164</u>                    | <u>2,380,647</u>           |
| <b>Net Assets Available for Benefits - End of Years</b>             | <u><u>\$ 3,801,578</u></u>          | <u><u>\$ 2,328,164</u></u> |

See Notes to Financial Statements.

## **I.B.E.W. LOCAL NO. 8 401(K) PLAN**

### **NOTES TO FINANCIAL STATEMENTS**

---

#### ***[1] Description of the Plan***

The following description of I.B.E.W. Local No. 8 401(k) Plan [the "Plan" or "Fund"] provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

**General** - The Plan is a defined contribution plan covering participants that are members of the collective bargaining unit represented by the Local Union and are working for an employer under the terms of a collective bargaining agreement [the "CBA"]. Participants are eligible on the date that they commence employment covered by a CBA. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ["ERISA"].

**Contributions** - Participants may contribute up to fifteen percent [15%] of pretax compensation as defined in the plan document, for each plan year. Participants may also contribute amounts representing rollovers from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan. Employers will not contribute to the Plan. Contributions are subject to certain limitations as allowed under current Internal Revenue Code provisions.

**Participant Accounts** - Each participant's account is credited with the participant's contributions and allocations of plan earnings or losses, and reduced by distributions and expenses.

**Vesting** - Participants are 100% vested immediately in their contributions plus actual earnings thereon.

**Payment of Benefits** - The Plan provides various types of distributions as follows:

Normal Retirement - Participants attain normal retirement at age 60.

Early Retirement - Participants can apply for early retirement upon attaining age 55 plus 30 years of service.

Disability - Participants, who become permanently and totally disabled, regardless of age, are entitled to a distribution.

Death - The remaining portion of participants' account balances will be distributed to beneficiaries upon the death of the participant.

Hardship - Participants that satisfy certain financial hardship conditions, as described by the Plan, are entitled to a distribution. Participants receiving hardship distributions will not be allowed to make additional deferrals until the first payroll period in September beginning at least six months after receiving the distribution.

Participants are entitled to their account balance upon termination of covered employment provided that no deferrals are made for twelve consecutive months and the participant does not engage in work within the electrical industry within the geographic jurisdiction of the union as defined by the CBA for twelve consecutive months.

Participants actively working, and who have reached age 59½, may be entitled to a pre-retirement distribution.

Benefits are paid in the form of a single lump-sum payment, or installments over a period of the participants assumed life expectancy (or the participants and beneficiary's assumed life expectancies).

**I.B.E.W. LOCAL NO. 8 401(K) PLAN**  
**NOTES TO FINANCIAL STATEMENTS, Sheet #2**

---

***[2] Summary of Significant Accounting Policies***

***[A] Basis of Accounting*** - The Plan's financial statements are prepared on the accrual basis of accounting.

***[B] Use of Estimates*** - The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the Plan to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

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

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation/depreciation includes the Fund's gains and losses on investment bought and sold as well as during the year.

***[D] Participants' Contributions Receivable*** - Participant contributions are accrued based upon subsequent employer remittance reports and cash receipts.

***[E] Payment of Benefits*** - Benefits are recorded when paid.

***[F] Subsequent Events*** - The Fund has evaluated subsequent events through October 5, 2010, the date on which the financial statements were available to be issued.

***[3] Investments***

The following analysis presents investments that represent 5% or more of the Plan's net assets available for benefits:

|                                            | <u>December 31,</u> |                |
|--------------------------------------------|---------------------|----------------|
|                                            | <u>2 0 0 9</u>      | <u>2 0 0 8</u> |
| Shares of Registered Investment Companies: |                     |                |
| Putnam Retirement Ready 2010               | \$ 320,915          | \$ 244,064     |
| Putnam Retirement Ready 2015               | 691,359             | 432,219        |
| Putnam Retirement Ready 2020               | 465,833             | 279,059        |
| Putnam Retirement Ready 2025               | 352,665             | 169,557        |
| Putnam Retirement Ready 2030               | 339,991             | 238,352        |
| Putnam Retirement Ready 2035               | 245,502             | 146,919        |

**I.B.E.W. LOCAL NO. 8 401(K) PLAN**  
**NOTES TO FINANCIAL STATEMENTS, Sheet #3**

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**[3] Investments [Continued]**

During the years ended December 31, 2009 and 2008, the Plan's investments [including investments bought, sold and held during the years] appreciated [depreciated] in fair value by \$585,695 and \$(1,042,506), respectfully, as follows:

Net Appreciation [Depreciation] in Fair Value:

|                                            | Years ended<br>December 31, |                       |
|--------------------------------------------|-----------------------------|-----------------------|
|                                            | 2009                        | 2008                  |
| Common Collective Trusts:                  |                             |                       |
| Putnam S&P 500 Index Fund                  | \$ 11,040                   | \$ (16,676)           |
| Putnam Bond Index Fund                     | <u>2,731</u>                | <u>1,217</u>          |
| Totals                                     | <u>13,771</u>               | <u>(15,459)</u>       |
| Shares of Registered Investment Companies: |                             |                       |
| Growth Fund of America                     | 29,747                      | (36,419)              |
| Victory Diversified Stock Fund             | 22,001                      | (36,692)              |
| Putnam Capital Opportunities               | --                          | (2,792)               |
| Putnam International Equity                | 20,020                      | (45,456)              |
| Putnam Small Cap Growth                    | --                          | (4,510)               |
| Loomis Sayles Strategic Income             | 1,867                       | --                    |
| Allianz NFJ Small Cap Value Fund           | 21,025                      | (35,650)              |
| Federated Kaufmann                         | 21,810                      | (24,599)              |
| Putnam Equity Income Fund                  | 9,723                       | (11,674)              |
| Putnam Retirement Ready 2010               | 42,241                      | (93,183)              |
| Putnam Retirement Ready 2015               | 100,737                     | (183,969)             |
| Putnam Retirement Ready 2020               | 82,507                      | (126,763)             |
| Putnam Retirement Ready 2025               | 62,211                      | (85,044)              |
| Putnam Retirement Ready 2030               | 59,572                      | (130,358)             |
| Putnam Retirement Ready 2035               | 43,347                      | (93,058)              |
| Putnam Retirement Ready 2040               | 19,913                      | (44,021)              |
| Putnam Retirement Ready 2045               | 14,793                      | (47,224)              |
| Putnam Retirement Ready 2050               | 556                         | (2,848)               |
| Putnam Retirement Ready Income Fund        | <u>19,854</u>               | <u>(22,787)</u>       |
| Totals                                     | <u>571,924</u>              | <u>(1,027,047)</u>    |
| <u>Net Change in Fair Value</u>            | <u>\$ 585,695</u>           | <u>\$ (1,042,506)</u> |

***[4] Fair Value Measurements***

The Financial Accounting Standards Board ["FASB"] Accounting Standards Codification ["ASC"] 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted market prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

**Level 2**-Inputs to the valuation methodology include:

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

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

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

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2009 and 2008.

Registered Investment Companies (Mutual Funds): Valued at the net asset value (NAV) of shares held by the Plan at year end.

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

Participant Loans: Valued at amortized cost, which approximates fair value.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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.

**I.B.E.W. LOCAL NO. 8 401(K) PLAN**  
**NOTES TO FINANCIAL STATEMENTS, Sheet #5**

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***[4] Fair Value Measurements [Continued]***

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2009 and 2008.

|                                   | <u>Assets at Fair Value as of December 31, 2009</u> |                          |                         | <u>Total</u>               |
|-----------------------------------|-----------------------------------------------------|--------------------------|-------------------------|----------------------------|
|                                   | <u>Level 1</u>                                      | <u>Level 2</u>           | <u>Level 3</u>          |                            |
| Common Collective Trusts *        | \$ --                                               | \$ 176,315               | \$ --                   | \$ 176,315                 |
| Registered Investment Companies * | 3,518,997                                           | --                       | --                      | 3,518,997                  |
| Participants Loans                | --                                                  | --                       | 60,651                  | 60,651                     |
| <b><u>Totals</u></b>              | <b><u>\$ 3,518,997</u></b>                          | <b><u>\$ 176,315</u></b> | <b><u>\$ 60,651</u></b> | <b><u>\$ 3,755,963</u></b> |

|                                 | <u>Assets at Fair Value as of December 31, 2008</u> |                         |                         | <u>Total</u>               |
|---------------------------------|-----------------------------------------------------|-------------------------|-------------------------|----------------------------|
|                                 | <u>Level 1</u>                                      | <u>Level 2</u>          | <u>Level 3</u>          |                            |
| Common Collective Trusts        | \$ --                                               | \$ 87,601               | \$ --                   | \$ 87,601                  |
| Registered Investment Companies | 2,107,661                                           | --                      | --                      | 2,107,661                  |
| Participant Loans               | --                                                  | --                      | 47,579                  | 47,579                     |
| <b><u>Totals</u></b>            | <b><u>\$ 2,107,661</u></b>                          | <b><u>\$ 87,601</u></b> | <b><u>\$ 47,579</u></b> | <b><u>\$ 2,242,841</u></b> |

\* Based on its analysis of the nature and risk of these investments, the Plan has determined that presenting them as a single class is appropriate.

The following tables set forth a summary of changes in the fair value of the Plan's Level 3 assets for the years ended December 31, 2009 and 2008:

|                                                   | <u>Participant Loans</u> |
|---------------------------------------------------|--------------------------|
| Balance at Beginning of Year                      | \$ 47,579                |
| Purchases, Sales, Issuances and Settlements [Net] | <u>13,072</u>            |
| <b><u>Balance at End of Year</u></b>              | <b><u>\$ 60,651</u></b>  |

|                                                   | <u>Participant Loans</u> |
|---------------------------------------------------|--------------------------|
| Balance at Beginning of Year                      | \$ 16,769                |
| Purchases, Sales, Issuances and Settlements [Net] | <u>30,810</u>            |
| <b><u>Balance at End of Year</u></b>              | <b><u>\$ 47,579</u></b>  |

***[5] Participant's Loans***

Participants may apply for loans not to exceed the lesser of \$50,000 or 50% of the vested portion of the participant's account balance. The minimum loan amount is \$1,000. Repayment schedules for loans are determined by the Plan administrator, but cannot be longer than five years unless the loan is for the purchase of a principal residence, in which case the period may be extended. Loan repayments must be made by direct payments to the Plan. Interest paid on loans is based on a reasonable annual percentage rate as determined by the Plan administrator. Loans are secured by a signed promissory note and 50% of the participants vested account balance.

***[6] Related Party and Party-In-Interest Transactions***

Fees paid during the year for legal, accounting, actuarial and other professional services rendered by parties-in-interest were based on customary and reasonable rates for such services.

The Plan shares an office with Local No. 8, International Brotherhood of Electrical Workers Retirement Plan and Trust and The Toledo Electrical Welfare Fund [the "Funds"]. The Plan and these Funds are related by virtue of common plan co-sponsors. The Plan and the Funds share certain common costs (payroll, office costs, etc.) allocated based upon a written Multiple Fund Sharing agreement entered into by the Trustees of each Plan pursuant to Department of Labor guidelines and based on the Board of Trustees estimates of effort expended or estimates of a pro rata share of actual costs incurred. The total amount of costs allocated to the Plan for the years ended December 31, 2008 and 2007 was \$6,393 and \$5,403, respectively.

***[7] Tax Status***

The Plan has received a determination letter from the Internal Revenue Service stating that it is a qualified plan and, therefore, exempt from federal income taxes under applicable sections of the Internal Revenue Code.

***[8] Plan Termination***

The Board of Trustees intends to maintain the Plan indefinitely. However, if the Plan is terminated, all participants will automatically become fully vested in the total balance in their accounts under the Plan.

***[9] Plan Amendments***

Effective January 1, 2009, the Board of Trustees approved participants to elect to make Catch-Up contributions to the Plan.

***[10] Risks and Uncertainties***

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

***[11] Recently Adopting Accounting Pronouncement***

In June 2009, the Financial Accounting Standards Board ["FASB"] issued FASB Statement No. 168 ["SFAS No. 168"]. The FASB Accounting Standards Codification and the Hierarchy of Generally Accepted Accounting Principles. This statement replaces SFAS No. 162, which was issued in May 2008 and identified the sources of accounting principles and the framework for selecting them. SFAS No. 168 is effective for financial statements issued for interim and annual periods ending after September 15, 2009. Once it became effective, it superseded all accounting standards in U.S. GAAP, aside from those issued by the SEC. The FASB Accounting Standards Codification<sup>TM</sup> ["Codification"] became the source of authoritative U.S. generally accepted accounting principles ["GAAP"] recognized by the FASB to be applied by nongovernmental entities. Rules and interpretive releases of the Securities and Exchange Commission ["SEC"] under authority of federal securities laws are also sources of authoritative GAAP for SEC registrants. On the effective date of this Statement, this new Codification superseded all then-existing non-SEC accounting and reporting standards. All other non-grandfathered non-SEC accounting literature not included in the Codification became non-authoritative. Following this Statement, the Board will not issue new standards in the form of Statements, FASB Staff Positions, or Emerging Issues Task Force Abstracts. Instead, it will issue Accounting Standards Updates. The Board will not consider Accounting Standards Updates as authoritative in their own right. Accounting Standards Updates will serve only to update the Codification, provide background information about the guidance, and provide the bases for conclusions on the change(s) in the Codification. In the Board's ["FASB"] view, the issuance of this Statement and the Codification will not change current GAAP.

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## **SUPPLEMENTARY INFORMATION**

**I.B.E.W. LOCAL NO. 8 401(K) PLAN**  
**EIN #34-6596899 - DEFINED CONTRIBUTION PLAN**  
**PLAN NO. 002 - PLAN YEAR ENDED DECEMBER 31, 2009**

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS [HELD AT END OF YEAR]**

| (a)                                                          | (b)<br><u>Identity of Issue,</u><br><u>Borrower,</u><br><u>Lessor, or</u><br><u>Similar Party</u> | (c)<br><u>Description of Investment,</u><br><u>Including Maturity Date,</u><br><u>Rate of Interest, Collateral</u><br><u>Par or Maturity Value</u> | (e)<br><u>Current</u><br><u>Value</u> |
|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|
| <b>Value of Interest in Common Collective Trusts:</b>        |                                                                                                   |                                                                                                                                                    |                                       |
|                                                              | Putnam S&P 500 Index Fund                                                                         | 1,834                                                                                                                                              | \$ 56,722                             |
|                                                              | Putnam Bond Index Fund                                                                            | 399                                                                                                                                                | 27,066                                |
|                                                              | Putnam Stable Value Fund                                                                          | 92,527                                                                                                                                             | <u>92,527</u>                         |
|                                                              | <b>Total Value of Interest in Common Collective Trusts</b>                                        |                                                                                                                                                    | <u>176,315</u>                        |
| <b>Value of Interest in Registered Investment Companies:</b> |                                                                                                   |                                                                                                                                                    |                                       |
|                                                              | Growth Fund of America                                                                            | 4,971                                                                                                                                              | 134,754                               |
|                                                              | Victory Diversified Stock Fund                                                                    | 8,086                                                                                                                                              | 113,045                               |
|                                                              | Putnam International Equity                                                                       | 6,471                                                                                                                                              | 120,234                               |
|                                                              | Allianz NFJ Small Cap Value Fund                                                                  | 5,105                                                                                                                                              | 118,178                               |
|                                                              | Federated Kaufmann                                                                                | 21,651                                                                                                                                             | 100,894                               |
|                                                              | Putnam Equity Income Fund                                                                         | 3,906                                                                                                                                              | 53,115                                |
|                                                              | Putnam Retirement Ready 2010                                                                      | 21,728                                                                                                                                             | 320,915                               |
|                                                              | Putnam Retirement Ready 2015                                                                      | 43,509                                                                                                                                             | 691,359                               |
|                                                              | Putnam Retirement Ready 2020                                                                      | 30,829                                                                                                                                             | 465,833                               |
|                                                              | Putnam Retirement Ready 2025                                                                      | 22,477                                                                                                                                             | 352,665                               |
|                                                              | Putnam Retirement Ready 2030                                                                      | 23,448                                                                                                                                             | 339,991                               |
|                                                              | Putnam Retirement Ready 2035                                                                      | 17,096                                                                                                                                             | 245,502                               |
|                                                              | Putnam Retirement Ready 2040                                                                      | 11,171                                                                                                                                             | 157,737                               |
|                                                              | Putnam Retirement Ready 2045                                                                      | 11,810                                                                                                                                             | 155,423                               |
|                                                              | Putnam Retirement Ready 2050                                                                      | 459                                                                                                                                                | 5,430                                 |
|                                                              | Putnam Retirement Ready Income Fund                                                               | 7,925                                                                                                                                              | 124,177                               |
|                                                              | Loomis Sayles Strategic Income Fund                                                               | 1,431                                                                                                                                              | <u>19,745</u>                         |
|                                                              | <b>Total Value of Interest in Registered Investment Companies</b>                                 |                                                                                                                                                    | <u>3,518,997</u>                      |
| <b>Participant Loans</b>                                     |                                                                                                   | Various Maturities 6.00% - 9.25%                                                                                                                   | <u>60,651</u>                         |
| <b>Total</b>                                                 |                                                                                                   |                                                                                                                                                    | <u>\$ 3,755,963</u>                   |

See Independent Auditors' Report.