

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>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 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>☐ a multiemployer plan;</div><div>☒ a single-employer plan;</div><div>☐ a multiple-employer plan; or</div><div>☐ a DFE (specify) ____</div></div>
B	This return/report is: <div><div>☐ the first return/report;</div><div>☐ the final return/report;</div><div>☐ an amended return/report;</div><div>☐ a short plan year return/report (less than 12 months).</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div><div>☒ Form 5558;</div><div>☐ automatic extension;</div><div>☐ the DFVC program;</div><div>☐ special extension (enter description)</div></div>

Part II	Basic Plan Information—enter all requested information	
1a	Name of plan KUHLMAN ELECTRIC CORPORATION SALARIED EMPLOYEES' PENSION PLAN	1b Three-digit plan number (PN) ▶ 009
		1c Effective date of plan 01/01/1974
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) KUHLMAN ELECTRIC CORPORATION C/O ABB INC. 12040 REGENCY PARKWAY, SUITE 200 CARY, NC 27518	2b Employer Identification Number (EIN) 38-0736390 2c Sponsor's telephone number 203-750-2200 2d Business code (see instructions) 335900

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2010	JOHN W. CUTLER, JR.
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2010	PHILIP L. LLOYD
	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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") KUHLMAN ELECTRIC CORPORATION C/O ABB INC. 12040 REGENCY PARKWAY, SUITE 200 CARY, NC 27518	3b Administrator's EIN 38-0736390 3c Administrator's telephone number 203-750-2200
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year	5	662
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	106
b Retired or separated participants receiving benefits.....	6b	141
c Other retired or separated participants entitled to future benefits.....	6c	541
d Subtotal. Add lines 6a , 6b , and 6c	6d	788
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	46
f Total. Add lines 6d and 6e	6f	834
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 1C 1G

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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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)

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>KUHLMAN ELECTRIC CORPORATION SALARIED EMPLOYEES' PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>009</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>KUHLMAN ELECTRIC CORPORATION</u>	D Employer Identification Number (EIN) <u>38-0736390</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2009</u>
2	Assets:
a	Market value 2a <u>22981308</u>
b	Actuarial value 2b <u>25279438</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>186</u> <u>6389282</u>
b	For terminated vested participants 3b <u>322</u> <u>7516486</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>15726</u>
(2)	Vested benefits 3c(2) <u>9925154</u>
(3)	Total active 3c(3) <u>146</u> <u>9940880</u>
d	Total 3d <u>654</u> <u>23846648</u>
4	If the plan is at-risk, check the box and complete items (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>8.32</u> %
6	Target normal cost 6 <u>700026</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>10/12/2010</u>
Signature of actuary	Date
<u>JOHN D. STEELE</u>	<u>08-05326</u>
Type or print name of actuary	Most recent enrollment number
<u>TOWERS WATSON DELAWARE INC.</u>	<u>203-977-6200</u>
Firm name	Telephone number (including area code)
<u>FOUR LANDMARK SQUARE</u> <u>SUITE 300</u> <u>STAMFORD, CT 06901</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	1077178	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	404018	0
9	Amount remaining (Item 7 minus item 8).....	673160	0
10	Interest on item 9 using prior year's actual return of <u>-33.45</u> %	-225172	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		11082177
b	Interest on (a) using prior year's effective rate of <u>5.96</u> %		660498
c	Total available at beginning of current plan year to add to prefunding balance		11742675
d	Portion of (c) to be added to prefunding balance.....		0
12	Reduction in balances due to elections or deemed elections.....	447988	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	0

Part III Funding percentages			
14	Funding target attainment percentage.....	14	106.00 %
15	Adjusted funding target attainment percentage.....	15	106.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	99.15 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
03/27/2009	105000				
07/13/2009	105000				
10/15/2009	105000				
01/13/2010	105000				
08/16/2010	225000				
			Totals ►	18(b)	645000
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	596491
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
c If 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of Quarter of this plan year		
(1) 1st	(2) 2nd	(4) 4th
0	0	0

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 3
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	0
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment		
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	0
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	596491
38 Interest-adjusted excess contributions for current year (see instructions).....	38	596491
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
A Name of plan KUHLMAN ELECTRIC CORPORATION SALARIED EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN) ▶ 009
C Plan sponsor's name as shown on line 2a of Form 5500 KUHLMAN ELECTRIC CORPORATION	D Employer Identification Number (EIN) 38-0736390

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

BNY MELLON

13-5160382

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
25	TRUSTEE	7865	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

ABB BUSINESS SERVICES

36-3100018

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISORY	6306	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

COOLEY GODWARD

94-1140085

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29	LEGAL	51302	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BLACKROCK/MERCURY ASSET MGMT

98-0080326

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGER	5549	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PARETO PARTNERS

57-7671687

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGER	5543	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ESSEX INVESTMENT MGMT CO.

04-3409177

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGER	5213	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SEI TRUST COMPANY

23-3010584

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
25	TRUSTEE	49524	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

FIDELITY INVESTMENTS

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	CONTRACT ADMINISTRATOR	408322	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

WATSON WYATT

53-0181291

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	ACTUARY	100935	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MARATHON

95-4328983

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGER	20564	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

PIMCO FIXED INCOME

33-0629048

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGER	3382	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

CAPITAL GUARDIAN

95-2553868

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGER	4581	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

DODGE & COX

13-6033041

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGER	3011	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	MOUNTJOY & BRESSLER LLC	b EIN:	20-2033554
c Position:	ACCOUNTANT		
d Address:	WATERFRONT PLAZA 305 W MAIN STREET SUITE 2300 LOUISVILLE, KY 40232	e Telephone:	502-992-2790
Explanation: ACCOUNTING FIRM REORGANIZATION			

a Name:	BERNARD E. HARTT	b EIN:	36-3870584
c Position:	ENROLLED ACTUARY		
d Address:	MWM CONSULTING GROUP 55 E JACKSON BLVD SUITE 1000 CHICAGO, IL 60604-4466	e Telephone:	312-987-9097
Explanation: CORPORATE DECISION			

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan KUHLMAN ELECTRIC CORPORATION SALARIED EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN)	009
C Plan sponsor's name as shown on line 2a of Form 5500 KUHLMAN ELECTRIC CORPORATION	D Employer Identification Number (EIN) 38-0736390	

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	50652
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	12200000	330000
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	74070	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	11216190	25655806
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	23490260	26036458

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		503933
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	503933

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	23490260	25532525
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	645000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		645000

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		4155100
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		4800100

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1955066	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1955066
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	152236	
(2) Contract administrator fees	2i(2)	408322	
(3) Investment advisory and management fees	2i(3)	60893	
(4) Other	2i(4)	181318	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		802769
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2757835

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2042265
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: MOUNTJOY CHILTON MEDLEY LLP

(2) EIN: 20-2033554

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
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		40000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

- 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)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan <u>KUHLMAN ELECTRIC CORPORATION SALARIED EMPLOYEES' PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>009</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>KUHLMAN ELECTRIC CORPORATION</u>	D Employer Identification Number (EIN) <u>38-0736390</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>23-3010584</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>20</u>

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

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

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____



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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of the
Kuhlman Electric Corporation
Salaried Employees' Pension Plan

We were engaged to audit the accompanying statements of net assets available for benefits and statements of accumulated plan benefits of the Versailles Plant of Kuhlman Electric Corporation Salaried Employees' Pension Plan (the Plan) as of December 31, 2009 and 2008, and the related statements of changes in net assets available for benefits and statements of changes in accumulated plan benefits for the years then ended. These financial statements are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note E, which was certified by SEI Trust Company and BNY Mellon, the trustees of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustees hold the Plan's investment assets and execute investment transactions. The Plan administrator has obtained certifications from the trustees as of and for the years ended December 31, 2009 and 2008, that the information provided to the Plan administrator by the trustees is complete and accurate.

Because of the significance of the information we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements taken as a whole. The form and content of the information included in the financial statements, other than that derived from the information certified by the trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Mountjoy Chilton Medley LLP

Louisville, Kentucky
October 2, 2010

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SCHEDULE SB ATTACHMENTS

Statement by Enrolled Actuary

Plan Sponsor	Kuhlman Electric Corporation
EIN/PN	38-0736390/009
Plan Name	Kuhlman Electric Corporation Salaried Employees' Pension Plan
Valuation Date	January 1, 2009
Enrolled Actuary	John Steele
Enrollment Number	08-05326

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

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

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 12 Explanation of Reduction in Carryover Balance

On Line 13(a) of the 2008 Schedule SB, the prior actuary indicated that a carryover balance of \$1,077,178 existed as of January 1, 2008. However, subsequent to ABB Inc.'s assumption of responsibility for the Plan in 2008 (due to its acquisition of the plan sponsor), several documentary and operational errors involving the Plan's minimum benefit were discovered. A VCP application (Control # 911692572) was submitted to the IRS on January 29, 2010, requesting IRS approval of a correction methodology related to the minimum benefit errors. Currently, at the direction of the IRS, that VCP application is being supplemented to also address funding deficiencies attributable to the understatement of the Plan's liability for the minimum benefit.

We believe that any past funding deficiency was resolved when ABB Inc. made significant contributions in excess of the Plan's minimum funding requirement for the 2008 plan year. We believe that because of the level of the 2008 plan year contributions (\$12.2 million) relative to the size of the 2008 minimum funding requirement (\$0.4 million) and the Plan's liability in total (\$19.3 million, determined by the prior actuary without regard to the minimum benefit), any funding deficiency that existed as of January 1, 2008 would have been satisfied by the end of the 2008 plan year. We also believe that as part of the resolution of the VCP application, the January 1, 2009 carryover balance will be reduced to \$0.

Therefore, because we believe that the January 1, 2009 carryover balance was \$0, we have entered a reduction on Line 12(a) of the 2009 Schedule SB equal to the entire remaining carryover balance.

Plan Name:	Kuhlman Electric Corporation Salaried Employees' Pension Plan
EIN / PN:	38-0736390 / 009
Plan Sponsor:	Kuhlman Electric Corporation
Valuation Date:	January 1, 2009

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22 Description of Weighted Average Retirement Age as of January 1, 2009

See the Statement of Actuarial Assumptions / Methods for retirement rates. The average retirement age for Line 22 was calculated by creating a hypothetical life table with retirement as the only decrement, and then computing the average retirement age for the table.

Age	Rate of Retirement Independent	Rate of Retirement Dependent	Weighted Age
55	5.00%	5.00%	2.8
56	5.00%	4.75%	2.7
57	5.00%	4.51%	2.6
58	5.00%	4.29%	2.5
59	6.00%	4.89%	2.9
60	15.00%	11.48%	6.9
61	15.00%	9.76%	6.0
62	20.00%	11.06%	6.9
63	25.00%	11.06%	7.0
64	25.00%	8.30%	5.3
65	75.00%	18.67%	12.1
66	65.00%	4.05%	2.7
67	50.00%	1.09%	0.7
68	50.00%	0.54%	0.4
69	50.00%	0.27%	0.2
70	100.00%	0.27%	0.2
Average age at retirement			61.9
Nearest whole age			62

Plan Name: Kuhlman Electric Corporation Salaried Employees' Pension Plan
EIN / PN: 38-0736390 / 009
Plan Sponsor: Kuhlman Electric Corporation
Valuation Date: January 1, 2009

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V – Statement of Actuarial Assumptions / Methods

Plan Name

Kuhlman Electric Corporation Salaried Employees' Pension Plan

Plan Sponsor

Kuhlman Electric Corporation

EIN/PN

38-0736390 / 009

Discount Rates

Current plan year PPA effective interest rate: 8.32%

Prior plan year PPA effective interest rate: 5.96%

Full Yield Curve Method

Applicable month: October

Transition election: No transition

Assumed Cost of Living Adjustments

None

Inclusion Date

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

Mortality

For non-disabled participants: The prescribed mortality assumption under Section 430(h)(3)(A) of the Internal Revenue Code using static tables with separate mortality rates for annuitants and non-annuitants.

SCHEDULE SB ATTACHMENTS

Retirement

Age 55 for terminated vested participants with account balances. Age 65 for other termination vested participants. The rates at which active participants retire by age are shown below:

Age	Rate
55-58	5%
59	6%
60-61	15%
62	20%
63-64	25%
65	75%
66	65%
67-69	50%
70	100%

Termination

Representative termination rates are shown below:

Age	Male	Female
20	14.94%	24.95%
30	6.91%	9.93%
40	2.81%	4.87%
50	0.40%	1.67%

Disability

One-half of the disability rates in the twelfth valuation of the Railroad Retirement Board (set forward 1 year for males and set back 4 years for females).

Disabled Mortality

The mortality tables published in IRS Revenue Ruling 96-7 for disabilities occurring before January 1, 1995 and after December 31, 1994.

Compensation Increases

For purposes of determining the additional funding target for maximum deductible contribution purposes, compensation is assumed to increase by 5.00% per annum.

SCHEDULE SB ATTACHMENTS

Future Increases in Social Security

4.00% annual increases in the national average wage index are assumed.

Future Increases in Maximum Benefits and Plan Compensation Limitations

Accrued benefits projected to be paid in future years are limited to the maximum presently allowed under IRC §415. Plan compensation is limited to the maximum presently allowed under IRC §401(a)(17). No provision is made for future increases in the maximum annual benefit or compensation limit.

Interest Crediting Rate

5.00% per year.

Marriage

For purposes of valuing the pre-retirement surviving spouse's benefit, 85% of eligible participants are assumed to be married and male spouses are assumed to be 3 years older than female spouses.

Employees

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

Asset Method

Under this method, the valuation assets are equal to the average of three values (all determined without regard to receivable contributions), the result increased by the discounted present value of contributions expected to be made after the valuation date based on the prior plan year PPA effective interest rate. This amount is then subject to a 10% corridor around the market value of assets (including the discounted present value of receivable contributions) as of the valuation date. The three values used to develop the average value are: the market value of assets as of the current valuation date, the adjusted market value of assets as of the prior valuation date and the adjusted market value of assets as of the second prior valuation date. The adjusted market value as of a relevant valuation date is equal to the market value of assets as of the prior valuation date increased by actual plan contributions and assumed return on plan assets and decreased by actual plan disbursements after that date until the current valuation date. The assumed rate of return on plan assets for the prior plan year (pursuant to IRS Notice 2009-22) was 6.43%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 7.50%, and the applicable limitation for the plan year, equal to 6.43%. The assumed rate of return on plan assets for the second prior plan year (pursuant to IRS Notice 2009-22) was 6.09%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 7.50%, and the applicable limitation for the plan year, equal to 6.09%. The algebraically equivalent development of this method (pursuant to IRS Notice 2009-22) is shown in Section 2.4. Because expected investment returns under this method are limited under WRERA, over time it is more likely to produce an actuarial value that is expected to be less than the market value of assets.

SCHEDULE SB ATTACHMENTS

Participant Data

Participant data was supplied electronically as of the valuation date by Kuhlman Electric Corporation.

Benefits not Included in Valuation

Generally, benefit changes which are adopted after the first day of the plan year or which become effective after the last day of the plan year are not recognized for such plan year.

To the best of our knowledge, all benefits were included in this valuation.

Nature of Actuarial Calculations

The results documented in this report are estimates based on data that may be imperfect and on assumptions about future events. Certain plan provisions may be approximated or deemed insignificant and therefore are not valued. Assumptions may be made about participant data or other factors. Reasonable efforts were made in this valuation to ensure that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and not excluded or included inappropriately.

A range of results, different from those presented in this report could be considered reasonable. The numbers are not rounded, but this is for convenience only and should not imply precision, which is not inherent in actuarial calculations. Certain percentages determined in this report, such as the Funding Target Attainment Percentage, are rounded to the nearest .01% (e.g., 81.58%) to be consistent with the rounding specified for Schedule SB of the Form 5500.

The assumptions selected for this valuation other than those prescribed by law, generally reflect long-term average expectations. If overall future plan experience is less favorable than assumed, the relative level of plan costs or contribution requirements determined in this valuation will likely increase in future valuations. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period); and changes in plan provisions or applicable law. It is beyond the scope of this actuarial valuation to analyze the potential range of future pension contributions, but we can do so upon request.

Changes in Assumptions and Methods Since Last Actuarial Valuation

The interest rate election was changed from the January 2008 3-segment interest rates for the prior valuation to the October 2008 full yield curve for the current valuation. As a result, the discount rate increased from 5.96% to 8.32%. Effective January 1, 2009 Kuhlman Electric Corporation elected to change their asset valuation method from market value to an averaged method as allowed by WRERA. In addition, a disability decrement assumption was added to the valuation, with rates equal to one-half of the disability rates in the twelfth valuation of the Railroad Retirement Board (set forward 1 year for males and set back 4 years for females). Kuhlman Electric Corporation elected no other

SCHEDULE SB ATTACHMENTS

method changes that impacted the valuation of the Target Liability or the Actuarial Value of Assets for this valuation.

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V – Statement of Actuarial Assumptions / Methods

Plan Name

Kuhlman Electric Corporation Salaried Employees' Pension Plan

Plan Sponsor

Kuhlman Electric Corporation

EIN/PN

38-0736390 / 009

Discount Rates

Current plan year PPA effective interest rate: 8.32%

Prior plan year PPA effective interest rate: 5.96%

Full Yield Curve Method

Applicable month: October

Transition election: No transition

Assumed Cost of Living Adjustments

None

Inclusion Date

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

Mortality

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SCHEDULE SB ATTACHMENTS

Retirement

Age 55 for terminated vested participants with account balances. Age 65 for other termination vested participants. The rates at which active participants retire by age are shown below:

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62	20%
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Termination

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Disability

One-half of the disability rates in the twelfth valuation of the Railroad Retirement Board (set forward 1 year for males and set back 4 years for females).

Disabled Mortality

The mortality tables published in IRS Revenue Ruling 96-7 for disabilities occurring before January 1, 1995 and after December 31, 1994.

Compensation Increases

For purposes of determining the additional funding target for maximum deductible contribution purposes, compensation is assumed to increase by 5.00% per annum.

SCHEDULE SB ATTACHMENTS

Future Increases in Social Security

4.00% annual increases in the national average wage index are assumed.

Future Increases in Maximum Benefits and Plan Compensation Limitations

Accrued benefits projected to be paid in future years are limited to the maximum presently allowed under IRC §415. Plan compensation is limited to the maximum presently allowed under IRC §401(a)(17). No provision is made for future increases in the maximum annual benefit or compensation limit.

Interest Crediting Rate

5.00% per year.

Marriage

For purposes of valuing the pre-retirement surviving spouse's benefit, 85% of eligible participants are assumed to be married and male spouses are assumed to be 3 years older than female spouses.

Employees

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

Asset Method

Under this method, the valuation assets are equal to the average of three values (all determined without regard to receivable contributions), the result increased by the discounted present value of contributions expected to be made after the valuation date based on the prior plan year PPA effective interest rate. This amount is then subject to a 10% corridor around the market value of assets (including the discounted present value of receivable contributions) as of the valuation date. The three values used to develop the average value are: the market value of assets as of the current valuation date, the adjusted market value of assets as of the prior valuation date and the adjusted market value of assets as of the second prior valuation date. The adjusted market value as of a relevant valuation date is equal to the market value of assets as of the prior valuation date increased by actual plan contributions and assumed return on plan assets and decreased by actual plan disbursements after that date until the current valuation date. The assumed rate of return on plan assets for the prior plan year (pursuant to IRS Notice 2009-22) was 6.43%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 7.50%, and the applicable limitation for the plan year, equal to 6.43%. The assumed rate of return on plan assets for the second prior plan year (pursuant to IRS Notice 2009-22) was 6.09%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 7.50%, and the applicable limitation for the plan year, equal to 6.09%. The algebraically equivalent development of this method (pursuant to IRS Notice 2009-22) is shown in Section 2.4. Because expected investment returns under this method are limited under WRERA, over time it is more likely to produce an actuarial value that is expected to be less than the market value of assets.

SCHEDULE SB ATTACHMENTS

Participant Data

Participant data was supplied electronically as of the valuation date by Kuhlman Electric Corporation.

Benefits not Included in Valuation

Generally, benefit changes which are adopted after the first day of the plan year or which become effective after the last day of the plan year are not recognized for such plan year.

To the best of our knowledge, all benefits were included in this valuation.

Nature of Actuarial Calculations

The results documented in this report are estimates based on data that may be imperfect and on assumptions about future events. Certain plan provisions may be approximated or deemed insignificant and therefore are not valued. Assumptions may be made about participant data or other factors. Reasonable efforts were made in this valuation to ensure that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and not excluded or included inappropriately.

A range of results, different from those presented in this report could be considered reasonable. The numbers are not rounded, but this is for convenience only and should not imply precision, which is not inherent in actuarial calculations. Certain percentages determined in this report, such as the Funding Target Attainment Percentage, are rounded to the nearest .01% (e.g., 81.58%) to be consistent with the rounding specified for Schedule SB of the Form 5500.

The assumptions selected for this valuation other than those prescribed by law, generally reflect long-term average expectations. If overall future plan experience is less favorable than assumed, the relative level of plan costs or contribution requirements determined in this valuation will likely increase in future valuations. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period); and changes in plan provisions or applicable law. It is beyond the scope of this actuarial valuation to analyze the potential range of future pension contributions, but we can do so upon request.

Changes in Assumptions and Methods Since Last Actuarial Valuation

The interest rate election was changed from the January 2008 3-segment interest rates for the prior valuation to the October 2008 full yield curve for the current valuation. As a result, the discount rate increased from 5.96% to 8.32%. Effective January 1, 2009 Kuhlman Electric Corporation elected to change their asset valuation method from market value to an averaged method as allowed by WRERA. In addition, a disability decrement assumption was added to the valuation, with rates equal to one-half of the disability rates in the twelfth valuation of the Railroad Retirement Board (set forward 1 year for males and set back 4 years for females). Kuhlman Electric Corporation elected no other

SCHEDULE SB ATTACHMENTS

method changes that impacted the valuation of the Target Liability or the Actuarial Value of Assets for this valuation.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24 Change in Actuarial Assumption

A disability decrement assumption was added to the valuation, with rates equal to one-half of the disability rates in the twelfth valuation of the Railroad Retirement Board (set forward 1 year for males and set back 4 years for females).

Plan Name:	Kuhlman Electric Corporation Salaried Employees' Pension Plan
EIN / PN:	38-0736390 / 009
Plan Sponsor:	Kuhlman Electric Corporation
Valuation Date:	January 1, 2009

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 25

Change in Method

The interest rate election was changed from the January 2008 3-segment interest rates for the prior valuation to the October 2008 full yield curve for the current valuation. The asset valuation method election was changed from using fair market value to a "smoothed" method as allowed by WRERA. In addition, administrative expenses were reflected as load to the target normal cost.

Plan Name: Kuhlman Electric Corporation Salaried Employees' Pension Plan
EIN / PN: 38-0736390 / 009
Plan Sponsor: Kuhlman Electric Corporation
Valuation Date: January 1, 2009

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 Schedule of Active Participant Data as of January 1, 2009

Attained Age	Years of Credited Service																			
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & Over	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25			4																	
25 - 29			6		1															
30 - 34			3		4		1													
35 - 39			3		3		3													
40 - 44					6		9		4		1									
45 - 49			2		5		5				3		3							
50 - 54			2		6		3		5		3		1		3					
55 - 59			1		4		7		1				3		6		7			
60 - 64					3		2		1		3		3		4		4			
65 - 69					2		1						1				1		1	
70 & Over							1												1	

Plan Name: Kuhlman Electric Corporation Salaried Employees' Pension Plan
 EIN / PN: 38-0736390 / 009
 Plan Sponsor: Kuhlman Electric Corporation
 Valuation Date: January 1, 2009

Financial Statements

**KUHLMAN ELECTRIC CORPORATION
SALARIED EMPLOYEES' PENSION PLAN**

December 31, 2009 and 2008

**KUHLMAN ELECTRIC CORPORATION
SALARIED EMPLOYEES' PENSION PLAN**

Financial Statements

December 31, 2009 and 2008

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Mountjoy
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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of the
Kuhlman Electric Corporation
Salaried Employees' Pension Plan

We were engaged to audit the accompanying statements of net assets available for benefits and statements of accumulated plan benefits of the Versailles Plant of Kuhlman Electric Corporation Salaried Employees' Pension Plan (the Plan) as of December 31, 2009 and 2008, and the related statements of changes in net assets available for benefits and statements of changes in accumulated plan benefits for the years then ended. These financial statements are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note E, which was certified by SEI Trust Company and BNY Mellon, the trustees of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustees hold the Plan's investment assets and execute investment transactions. The Plan administrator has obtained certifications from the trustees as of and for the years ended December 31, 2009 and 2008, that the information provided to the Plan administrator by the trustees is complete and accurate.

Because of the significance of the information we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements taken as a whole. The form and content of the information included in the financial statements, other than that derived from the information certified by the trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Mountjoy Chilton Medley LLP

Louisville, Kentucky
October 2, 2010

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**KUHLMAN ELECTRIC CORPORATION
SALARIED EMPLOYEES' PENSION PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31	
	2009	2008
ASSETS		
Cash	\$ 50,652	\$ -
Plan interest in the ABB Inc. Master Trust, at fair value	13,587,520	-
Plan interest in the Kuhlman Electric Corporation Salaried and Hourly Pension Plan Trust, at fair value	12,068,286	11,239,841
Contribution receivable	330,000	12,200,000
Prepaid benefits	-	50,419
Total assets	26,036,458	23,490,260
LIABILITIES		
Accrued expenses	503,933	-
Net assets available for benefits	<u>\$ 25,532,525</u>	<u>\$ 23,490,260</u>

See accompanying independent auditor's report
and notes to financial statements

**KUHLMAN ELECTRIC CORPORATION
SALARIED EMPLOYEES' PENSION PLAN**

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Year ended December 31	
	2009	2008
Additions to net assets attributed to:		
Plan interest in net investment gain from ABB Inc. Master Trust	\$ 1,290,729	\$ -
Plan interest in net investment gain from the Kuhlman Electric Corporation Salaried and Hourly Pension Plan Trust	2,864,371	-
Employer contribution	<u>645,000</u>	<u>12,200,000</u>
Total additions	4,800,100	12,200,000
Deductions to net assets attribute to:		
Plan interest in net investment loss from the Kuhlman Electric Corporation Salaried and Hourly Pension Plan Trust	-	6,094,368
Benefits paid to participants	1,955,066	1,720,349
Administrative expenses	762,513	85,295
PBGC insurance premiums	<u>40,256</u>	<u>23,463</u>
Total deductions	<u>2,757,835</u>	<u>7,923,475</u>
Net increase	2,042,265	4,276,525
Net Assets Available For Benefits:		
Beginning of Year	<u>23,490,260</u>	<u>19,213,735</u>
End of Year	<u>\$ 25,532,525</u>	<u>\$ 23,490,260</u>

See accompanying independent auditor's report
and notes to financial statements

**KUHLMAN ELECTRIC CORPORATION
SALARIED EMPLOYEES' PENSION PLAN**

STATEMENTS OF ACCUMULATED PLAN BENEFITS

	December 31	
	<u>2009</u>	<u>2008</u>
Actuarial present value of accumulated plan benefits		
Vested benefits:		
Participants currently receiving payments	\$ 9,841,302	\$ 9,487,817
Other participants	<u>17,274,209</u>	<u>17,493,869</u>
	27,115,511	26,981,686
Nonvested benefits	<u>909,692</u>	<u>21,909</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 28,025,203</u>	<u>\$ 27,003,595</u>

See accompanying independent auditor's report
and notes to financial statements

**KUHLMAN ELECTRIC CORPORATION
SALARIED EMPLOYEES' PENSION PLAN**

STATEMENTS OF CHANGES IN ACCUMULATED PLAN BENEFITS

	Year ended December 31	
	2009	2008
Actuarial present value of accumulated plan benefits at beginning of year	\$ 27,003,595	\$ 19,328,222
Increase (decrease) during the year attributable to:		
Benefits accumulated and experience	859,270	307,103
Increase for interest	1,463,665	1,124,767
Benefits paid	(2,023,517)	(1,720,607)
Assumption changes and recognition of minimum benefit	<u>722,190</u>	<u>7,964,110</u>
	<u>1,021,608</u>	<u>7,675,373</u>
Actuarial present value of accumulated plan benefits at end of year	<u>\$ 28,025,203</u>	<u>\$ 27,003,595</u>

See accompanying independent auditor's report
and notes to financial statements

**KUHLMAN ELECTRIC CORPORATION
SALARIED EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS

December 31, 2009 and 2008

NOTE A--PLAN DESCRIPTION

The following brief description of the Kuhlman Electric Corporation Salaried Employees' Pension Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Summary Plan Description for more complete information.

General: The Plan was established effective January 1, 1974 to provide retirement benefits to eligible employees of Kuhlman Electric Corporation (the "Company" or "Employer"). Kuhlman Electric Corporation was acquired by ABB Inc. in 2008. The Plan is subject to the provisions of Titles I, II and III of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended. No employees hired May 1, 2006 and thereafter are eligible to participate in the Plan.

Participation and Vesting: In accordance with the Pension Protection Act of 2006, participants are 100% vested after completing 3 years of eligibility service. The Plan was amended effective April 30, 2006 to freeze participation in the Plan. Therefore, all employees hired after this date will not be eligible to participate in the Plan. In addition, the Plan was amended effective December 31, 2009 to freeze future benefit accruals under the Plan.

Pension Benefits: An account shall be established and maintained for each covered employee to which credits shall be made pursuant to the provisions of the Plan. Participants with 3 or more years of service are entitled to annual pension benefits beginning at normal retirement age (65) in the form of an annuity indexed to CPI for the life of the participants. The starting value of this annuity is 1/180 times the participant's account balance at benefit commencement date. As provided in the Plan, a benefit equal to a participant's final 5 year average pay times 1.2% times Credited Service (to a maximum of 20 years) is payable if it provides a larger benefit.

An employee may elect to retire at any time after they have both attained age 55 and completed 10 years of service. Their monthly pension under the Plan is computed the same as if they were retiring at normal retirement date, based on their account balance at their early retirement date, and is then reduced by 5/9 of 1% for each month up to sixty (60) months and 5/18 of 1% for each month in excess of sixty (60) months that the benefit commencement date precedes the first day of the month following their sixty-fifth (65th) birthday.

Employees may elect to receive the value of their accumulated plan benefits (account balance) in one of the following forms as described in the Plan: 1) an increasing life annuity (with 60 months guaranteed), 2) a Life Annuity Option (with 60 months guaranteed), 3) a Surviving Spouse Option, 4) a Life Annuity (with 120 months guaranteed), or 5) a Lump Sum Option.

Covered employees who become disabled are entitled to receive pension benefits upon attainment of age 65, as specified in the Plan. Employees continue to receive pay-based credit during the period from the date of disability until the attainment of age 65. The credit is calculated assuming that compensation for the period of disability is deemed to be equal to the amount of benefits (prior to any reduction for disability benefits under the Social Security Act) they receive (or would have received if enrolled) during such period under the Employer's Long-Term Disability Group Program.

Forfeiture: A covered employee's retirement benefit shall become non-forfeitable upon their 65th birthday. Unclaimed benefits, after a period of 2 years and 3 months, shall revert to and become part of the Trust; however, such benefits shall be reinstated if the person to whom such benefit is due shall subsequently make a written application to the Administrative Committee.

**KUHLMAN ELECTRIC CORPORATION
SALARIED EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS--CONTINUED

December 31, 2009 and 2008

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The financial statements of the Plan have been prepared in accordance with accounting principles generally accepted in the United States of America.

Investment Valuation and income recognition: The Plan's investment assets (along with the assets of other plans of ABB Inc.) are held by SEI Trust Company ("SEI") and BNY Mellon ("Mellon"), the Trustees, in accordance with Master Trust Agreements between ABB Inc. and SEI (The Kuhlman Electric Corporation Salaried and Hourly Pension Plan Trust) and Mellon (The ABB Inc. Master Trust), collectively referred to as the "Master Trusts".

Income, including realized and unrealized gains/losses, of the Master Trusts is allocated monthly among participating plans based on the relationship of the fair value of the assets of each plan to the total fair value of the assets of the Master Trusts as of the end of the preceding month. Employer contributions and benefit payments are applied on a specific basis to each plan.

Assets of the Master Trusts are stated at fair value which, as used for financial statement purposes, represents market or current value as reported by the Master Trusts' Trustees. The fair value of the Plan's interest in the Master Trusts is based on the beginning of the year value of the Plan's interest in the Master Trusts plus actual contributions and allocated investment income/loss less actual distributions and allocated administrative expenses.

Investment transactions are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

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

New Accounting Pronouncements: In April 2009, the Financial Accounting Standards Board ("FASB") issued FASB Staff Position 157-4, *Determining Fair Value When the Volume and Level of Activity for the Asset or Liability Have Significantly Decreased and Identifying Transactions That Are Not Orderly* ("FSP 157-4"). FSP 157-4 amended FASB Statement No. 157 to provide additional guidance on estimating fair value when the volume and level of activity for an asset or liability have significantly decreased in relation to its normal market activity. FSP 157-4 also provides additional guidance on circumstances that may indicate that a transaction is not orderly and on defining major categories of debt and equity securities to comply with the disclosure requirements of SFAS No. 157. The Plan adopted the guidance in FSP 157-4 for the reporting period ended December 31, 2009. Adoption of FSP 157-4 did not have a material effect on the Plan's net assets available for benefits or its changes in net assets available for benefits.

**KUHLMAN ELECTRIC CORPORATION
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NOTES TO FINANCIAL STATEMENTS--CONTINUED

December 31, 2009 and 2008

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--CONTINUED

In May 2009, the FASB issued FASB Statement No. 165, *Subsequent Events*, which was codified into ASC 855-10, *Subsequent Events*, to provide general standards of accounting for and disclosure of events that occur after the statement of net assets date, but before financial statements are issued or are available to be issued. Under ASC 855-10, the effects of events that occur subsequent to the financial statement date are to be evaluated through the date the financial statements are either issued or available to be issued. Reporting entities are to disclose the date through which subsequent events have been evaluated and whether that date is the date the financial statements were issued or the date the financial statements were available to be issued. In addition, reporting entities are required to reflect in the financial statements the effects of subsequent events that provide additional evidence about conditions at the financial statement date (recognized subsequent events). Reporting entities are prohibited from reflecting in their financial statements the effects of subsequent events that provide evidence about conditions that arose after the statement of net assets date (non-recognized subsequent events), but information about those events is required to be disclosed if the financial statements would otherwise be misleading. The guidance was effective for financial statement periods ending after June 15, 2009 with prospective application. Adoption of this guidance in 2009 had no material effect on the Plan's financial statements. The subsequent events have been updated through October 2, 2010, which is the date the financial statements were available to be issued.

In June 2009, the FASB issued Accounting Standards Update 2009-01, "The FASB Accounting Standards Codification and the Hierarchy of Generally Accepted Accounting Principles – a replacement of FASB Statement No. 162" ("ASU 2009-01"). The FASB Accounting Standards Codification (the "Codification") is intended to be the source of authoritative U.S. generally accepted accounting principles ("GAAP") and reporting standards as issued by the FASB. Its primary purpose is to improve clarity and use the existing standards by grouping authoritative literature under common topics. This authoritative guide is effective for financial statements issued for interim and annual periods ending after September 15, 2009. The Codification does not change or alter existing GAAP for companies and its adoption by the Plan had no effect on the Plan's financial statements. The Plan has conformed its financial statement footnote disclosures to the Codification, where applicable.

In September 2009, the FASB issued Accounting Standards Update 2009-12, *Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)* ("ASU 2009-12"). ASU 2009-12 amended ASC 820 to allow entities to use net asset value ("NAV") per share (or its equivalent), as a practical expedient, to measure fair value when the investment does not have a readily determinable fair value and the net asset value is calculated in a manner consistent with investment company accounting. The Plan adopted the guidance in ASU 2009-12 for the reporting period ended December 31, 2009 and has utilized the practical expedient to measure the fair value of investments within the scope of this guidance based on the investments' NAV. In addition, as a result of adopting ASU 2009-12, the Plan has provided additional disclosures regarding the nature and risks of investments within the scope of this guidance. Refer to Note F for these disclosures. Adoption of ASU 2009-12 did not have a material effect on the Plan's net assets available for benefits or its changes in net assets available for benefits.

**KUHLMAN ELECTRIC CORPORATION
SALARIED EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS--CONTINUED

December 31, 2009 and 2008

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--CONTINUED

In January 2010, the FASB issued Accounting Standards Update 2010-06, *Improving Disclosures about Fair Value Measurements*, ("ASU 2010-06"). ASU 2010-06 amended ASC 820 to clarify certain existing fair value disclosures and require a number of additional disclosures. The guidance in ASU 2010-06 clarified that disclosures should be presented separately for each "class" of assets and liabilities measured at fair value and provided guidance on how to determine the appropriate classes of assets and liabilities to be presented. ASU 2010-06 also clarified the requirement for entities to disclose information about both the valuation techniques and inputs used in estimating Level 2 and Level 3 fair value measurements.

In addition, ASU 2010-06 introduced new requirements to disclose the amounts (on a gross basis) and reasons for any significant transfers between Levels 1, 2 and 3 of the fair value hierarchy and present information regarding the purchases, sales, issuances and settlements of Level 3 assets and liabilities on a gross basis. With the exception of the requirement to present changes in Level 3 measurements on a gross basis, which is delayed until 2011, the guidance in ASU 2010-06 becomes effective for reporting periods beginning after December 15, 2009. The Company is currently evaluating the effect that the provisions of ASU 2010-06 will have on the Plan's financial statements.

Payment of Benefits: Benefits are recorded when paid.

Administrative Expenses: Effective January 1, 2009, all administrative expenses of the Plan are paid by the Plan. Prior to January 1, 2009, only trustee expenses were paid by the Plan. All additional administrative expenses were paid by the Company.

Securities Lending: As of December 31, 2009, the ABB Inc. Master Trust participated in the Trustee's securities lending program for securities held in custody at Mellon. These securities are lent to certain unrelated third-party brokers in exchange for collateral, usually in the form of cash. Collateralization levels are equal to a percentage of the market value of the borrowed securities. For U.S. securities, collateral shall not be less than 102% of the fair value of the loaned securities, and for non-U.S. securities, collateral shall not be less than 105% of the fair value of the loaned securities unless it is denominated in the same currency as the collateral, in which case it will be 102% of the fair value. Collateral received is invested in a short-term collateral reinvestment fund that is managed by Mellon, and the fund consists of high quality short-term investments. The value of loaned securities amounted to \$47,154,894 at December 31, 2009. The obligation to return collateral is reflected as a liability in the ABB Inc. Master Trust's financial statements. Income from securities lending is included in other investment income in Note D.

Derivatives: The ABB Inc. Master Trust invests in S&P 500 futures and foreign exchange contracts to hedge future market risks. The ABB Inc. Master Trust holds some securities valued in currencies other than the U.S. dollar. To reduce the impact of currency fluctuations on the value of these securities, the ABB Inc. Master Trust employs a currency overlay manager who utilizes foreign exchange contracts to hedge the ABB Inc. Master Trust's exposure to these foreign currencies. The ABB Inc. Master Trust employs managers who utilize S&P 500 futures contracts to mitigate the ABB Inc. Master Trust's U.S. equity exposure. Contracts are marked to market daily with the prime broker. The fair value of these instruments is determined by Mellon at year end. The ABB Inc. Master Trust's exposure related to derivatives was \$47,371,355 as of December 31, 2009. The fair value of derivative contracts approximates 5% of the ABB Inc. Master Trust's exposure. The values of such derivative contracts are included within the respective investment category in Note D.

**KUHLMAN ELECTRIC CORPORATION
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NOTES TO FINANCIAL STATEMENTS--CONTINUED

December 31, 2009 and 2008

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--CONTINUED

Investment Risk: The Master Trusts provide for investments that are exposed to risks such as interest rate, credit and overall market volatility risk. Due to the level of risk associated with certain investment securities, it is possible that changes in the value of investment securities may occur in the near term and that changes could materially affect the amounts reported in the statements of net assets available for benefits.

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

Funding Policy: The Company shall make contributions to the Plan as shall be necessary under accepted actuarial principles to meet the requirements of ERISA. Employer contributions are based on an actuarial determination which provides for funding (a) the annual normal cost for the current year, and (b) an amount necessary to amortize the unfunded accrued liability.

It is the Company's intention to only make contributions that are tax-deductible. For each of the years ended December 31, 2009 and 2008, the Plan has satisfied the minimum funding requirements of ERISA.

Reclassifications: Certain prior year amounts were reclassified to conform to the current year presentation.

NOTE C--ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or other beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries.

The actuarial present value of accumulated plan benefits as of December 31, 2009 and 2008 were determined by the Plan's actuary, Towers Watson & Company (formerly known as Watson Wyatt & Company), using employee data supplied by the Company as of January 1, 2009 and 2008, and projected to the respective valuation date, and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements for events such as death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The actuarial cost method used to determine the actuarial present value of accumulated plan benefits is the projected unit credit cost method. The significant actuarial methods and assumptions used in the valuations as of December 31, 2009 and 2008 were:

Mortality - 2009: Based on the Retirement Plans - PPA 2010 Static Mortality Table split between annuitants and non-annuitants and sex distinct.

Mortality - 2008: Based on the Retirement Plans - PPA 2009 Static Mortality Table split between annuitants and non-annuitants and sex distinct.

**KUHLMAN ELECTRIC CORPORATION
SALARIED EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS--CONTINUED

December 31, 2009 and 2008

NOTE C--ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS--CONTINUED

Interest - The assumed interest rates utilized to calculate accumulated plan benefits at December 31, 2009 and 2008 were 5.60% and 6.30%, respectively. The change in interest rates is reflected in the "change in actuarial assumptions" in the accompanying Statements of Changes in Accumulated Plan Benefits.

Salary increases - The assumed salary increases utilized to calculate accumulated plan benefits at December 31, 2009 and 2008 were 4.50% and 5.00%, respectively.

Retirement age - Assumed to occur between ages 55 and 70 at rates ranging from 5% to 100%.

Termination rates - Based upon a range of probabilities from 24.95% at age 20 to .4% at age 50

As a result of a review of the administrative practices and procedures of the Plan during 2008, an additional liability was recorded related to the administration of the minimum benefit formula provided in the Plan. Such liability is disclosed in the Statement of Changes in Accumulated Plan Benefits for the year ended December 31, 2008. These changes resulted in an increase of approximately \$8,000,000 to the present value of accumulated plan benefits at December 31, 2008. Any benefit payment miscalculations will be corrected in accordance with the Internal Revenue Service's Voluntary Compliance Program (see Note I).

NOTE D--INTEREST IN MASTER TRUSTS

The Plan's investments are held in Master Trusts, which are master trusts established for the investment of assets of the Plan and several other ABB Inc. sponsored retirement plans. Each participating plan has an undivided interest in the Master Trusts.

The Master Trusts assets are allocated among the participating plans by assigning to each plan those transactions (primarily contributions, benefit payments, and plan-specific expenses) that can be specifically identified and by allocating among all plans, in proportion to each plan's beneficial interest in the Master Trusts, income and expenses resulting from the collective investment of the assets of the Master Trusts.

At December 31, 2009 and 2008, the Plan's interest in the net assets of the Master Trust held by SEI was approximately 55% and 57%, respectively. The Plan's interest in the net assets of the Master Trust held by Mellon at December 31, 2009 was approximately 1.4%.

Effective December 31, 2009, the Master Trust Agreement with SEI was terminated and all investments held in the SEI Master Trust, other than common stocks, were liquidated to cash and subsequently transferred to the Master Trust held by Mellon on January 1, 2010. The common stock investments were transferred in-kind directly to the Master Trust held by Mellon on January 1, 2010.

**KUHLMAN ELECTRIC CORPORATION
SALARIED EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS--CONTINUED

December 31, 2009 and 2008

NOTE D--INTEREST IN MASTER TRUSTS--CONTINUED

The following tables present the net assets for the Master Trust held by SEI and the related net investment gain (loss):

	December 31	
	2009	2008
Assets:		
Cash and equivalents	\$ 19,526,419	\$ 93,807
Common stocks	2,603,922	1,929,639
Mutual funds	-	17,771,537
Accrued income	33,139	42,853
	<u>\$ 22,163,480</u>	<u>\$ 19,837,836</u>

Investment gain (loss) for the Master Trust held by SEI is as follows:

	Year ended December 31	
	2009	2008
Interest and dividends	\$ 647,712	\$ 762,492
Net appreciation (depreciation) in fair value of investments:		
Common stocks and mutual funds	4,450,198	(11,215,227)
	<u>\$ 5,097,910</u>	<u>\$ (10,452,735)</u>

The following tables present the net assets for the Master Trust held by Mellon and the related net investment gain as of and for the year ended December 31, 2009:

	2009
Assets:	
Cash	\$ 17,397,859
Fixed income	339,760,589
U.S. equities	170,812,129
International equities	279,346,678
Securities on loan against collateral	48,610,282
Adjustment for securities lending loss	(574,216)
Alternative investments	143,754,678
	<u>999,107,999</u>
Liabilities:	
Liability for collateral deposits	(47,154,894)
Due to collateral borrower	(1,455,388)
	<u>\$ 950,497,717</u>

**KUHLMAN ELECTRIC CORPORATION
SALARIED EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS--CONTINUED

December 31, 2009 and 2008

NOTE D--INTEREST IN MASTER TRUSTS--CONTINUED

Investment gain for the Master Trust held by Mellon is as follows:

	<u>2009</u>
Investment income:	
Interest	\$ 9,623,542
Dividends	12,138,311
Other income	<u>233,318</u>
	21,995,171
Net realized and unrealized appreciation in fair value of investments:	
Fixed income	11,604,535
U.S. equities	43,891,400
International equities	67,328,807
Other investments	61,865
Alternative investments	<u>20,548,728</u>
	<u>143,435,335</u>
	<u>\$ 165,430,506</u>

NOTE E--CERTIFIED INFORMATION

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Company has obtained certifications from the Trustees as to the completeness and accuracy of the investments and investment activity (except for investments classified as alternative investments and related investment activity at December 31, 2009 and the year then ended) recorded by the Master Trusts as of and for the years ended December 31, 2009 and 2008 (the "Master Trust certifications"). Additionally, the Company has obtained certifications from the Trustees related to the Plan's interest in the Master Trusts and the Master Trusts investment activity as of and for the years ended December 31, 2009 and 2008 (the "Plan certification"). Investment information certified by the Trustees at the Master Trust and Plan levels has not been audited by independent auditors.

At the ABB Inc. Master Trust level, the alternative investments and related investment activity as of December 31, 2009 and for the year then ended are detailed below:

	<u>December 31, 2009</u>
Private equity investments	\$ 77,990,935
Distressed debt	27,178,130
Fund of funds	38,585,613
Total alternative investments	<u>\$143,754,678</u>

At the ABB Inc. Master Trust level, net realized and unrealized appreciation for these alternative investments is as follows:

	<u>Year ended December 31, 2009</u>
Net realized and unrealized appreciation in fair value of alternative investments	<u>\$ 20,548,728</u>

**KUHLMAN ELECTRIC CORPORATION
SALARIED EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS--CONTINUED

December 31, 2009 and 2008

NOTE E--CERTIFIED INFORMATION--CONTINUED

At the Plan level, the Plan's "Interest in the ABB Inc. Master Trust" and "Interest in the Kuhlman Electric Corporation Salaried and Hourly Pension Plan Trust" as reflected in the accompanying statement of net assets available for benefits and the Plan's "Interest in net investment gain from the ABB Inc. Master Trust" and "Interest in net investment gain from the Kuhlman Electric Corporation Salaried and Hourly Pension Plan Trust" has also been certified by the Trustees. While the Plan holds an undivided interest in the ABB Inc. Master Trust, the certified amounts for the Plan has been adjusted to reflect the ABB Inc. Master Trust alternative investments' fair values and net realized and unrealized (depreciation) appreciation of alternative investment noted above. These amounts represent 15.1% and 14.3% of the Plans' "Interest in the ABB Inc. Master Trust" and "Interest in net realized and unrealized appreciation in fair value of investments of the ABB Inc. Master Trust" at December 31, 2009 and for the year then ended.

NOTE F--FAIR VALUE MEASUREMENTS

Investments held by the Plan are stated at fair value. ASC 820, Fair Value Measurements and Disclosures, ("ASC 820") requires enhanced disclosures about investments that are measured and reported at fair value. ASC 820 clarifies the definition of fair value for financial reporting, establishes a framework for measuring fair value and requires additional disclosures about the use of fair value measurements.

The hierarchy established under ASC 820 gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). As required by ASC 820, the Master Trust investments are classified within the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. The three levels of the fair value hierarchy under ASC 820, and its applicability to the Master Trusts' investments, are described below:

Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.

Level 2 - Quoted prices for similar assets or liabilities, or inputs that are observable, either directly or indirectly, for substantially the full term through corroboration with observable market data. Level 2 includes investments valued at quoted prices adjusted for legal and contractual restrictions specific to the security.

Level 3 - Pricing inputs are unobservable for the asset or liability, that is, inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability. Level 3 includes private investments that are supported by little or no market activity.

The methods used to measure the fair value calculation may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Master Trusts believe their 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.

**KUHLMAN ELECTRIC CORPORATION
SALARIED EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS--CONTINUED

December 31, 2009 and 2008

NOTE F--FAIR VALUE MEASUREMENTS--CONTINUED

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

U.S. equities consisting primarily of corporate stocks, corporate bonds, U.S. government securities, short term investments, and S&P 500 futures are valued at the closing price reported on the active market on which the individual securities are traded.

International equities and foreign exchange contracts are valued at the net asset value, based on quoted market prices in international markets.

Mutual funds and registered investment companies are valued at the net asset value, based on quoted market prices in active markets, of shares held by the Plan at year end.

Common/collective trusts are valued at net asset value as determined by the Trustees.

Alternative investments are valued at net asset value as reported by the respective fund manager.

Other investments consists of investments in exchange traded funds which are valued at the closing price reported on the active market.

The following table sets forth by level, within the fair value hierarchy, the Master Trust held by SEI's financial instruments at fair value as of December 31, 2009 and December 31, 2008:

Fair Value Measurements as of December 31, 2009				
	Level 1	Level 2	Level 3	Total
Assets				
Cash and equivalents	\$ 19,526,419	\$ -	\$ -	\$ 19,526,419
Corporate stocks	2,603,922	-	-	2,603,922
Total assets	\$ 22,130,341	\$ -	\$ -	\$ 22,130,341

Fair Value Measurements as of December 31, 2008				
	Level 1	Level 2	Level 3	Total
Assets				
Cash and equivalents	\$ 93,807	\$ -	\$ -	\$ 93,807
Corporate stocks	1,929,639	-	-	1,929,639
Equity mutual funds	10,877,452	-	-	10,877,452
Fixed income mutual funds	6,894,085	-	-	6,894,085
Total assets	\$ 19,794,983	\$ -	\$ -	\$ 19,794,983

The ASC 820 tables above exclude accrued income of \$33,139 at December 31, 2009 and \$42,853 at December 31, 2008 which is part of the Master Trust held by SEI table in Note D.

**KUHLMAN ELECTRIC CORPORATION
SALARIED EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS--CONTINUED

December 31, 2009 and 2008

NOTE F--FAIR VALUE MEASUREMENTS--CONTINUED

The following table sets forth by level, within the fair value hierarchy, the Master Trust held by Mellon's financial instruments at fair value as of December 31, 2009:

Fair Value Measurements as of December 31, 2009				
	Level 1	Level 2	Level 3	Total
Assets				
Short term investments	\$ 17,394,455	\$ -	\$ -	\$ 17,394,455
Collateral held for securities lending	48,610,282	-	-	48,610,282
Fixed income	66,294,372	249,648,489	21,808,565	337,751,426
U.S. equities	170,965,000	-	-	170,965,000
International equities	277,720,097	122,038	8,423	277,850,558
Alternative investments	8,484,296	18,327,153	116,943,229	143,754,678
Total assets	\$ 589,468,502	\$ 268,097,680	\$ 138,760,217	\$ 996,326,399
Liabilities				
Securities on loan	\$ (48,610,282)	\$ -	\$ -	\$ (48,610,282)
Total liabilities	\$ (48,610,282)	\$ -	\$ -	\$ (48,610,282)

The ASC 820 tables above exclude net payables of \$3,355,816 and liabilities for collateral deposits relating to the securities lending program of \$574,216 which are part of the Master Trust held by Mellon table in Note D.

The table below sets forth a summary of changes in the fair value of the Master Trust in Mellon's Level 3 financial instruments for the year ended December 31, 2009:

	Level 3
	\$
Balance, beginning of year	89,598,191
Net realized losses	(1,875,326)
Changes in unrealized appreciation	22,677,619
Net purchases	4,906,776
Return of capital	(21,680)
Transfers in	24,582,634
Transfers out	(1,107,997)
	\$
Balance, end of year	138,760,217

**KUHLMAN ELECTRIC CORPORATION
SALARIED EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS--CONTINUED

December 31, 2009 and 2008

NOTE G--PLAN TERMINATION

In the event that the Plan is terminated, all accrued benefits to the date of termination shall become fully vested. The assets in the Trust Fund will be allocated as prescribed by ERISA and its related regulations, to the extent that they are sufficient to provide pension benefits for employees in the following order of priority:

- 1) To employees already retired under the provisions of the Plan
- 2) To employees age 65 and over with 10 or more years of Credited Service at the date of termination of the Plan
- 3) To employees, age 60 to 65 with 10 or more years of Credited Service, eligible to retire under the Early Retirement provisions at the date of termination of the Plan
- 4) To all other employees and those former employees who are eligible for vested benefits

The allocation will be done by groups giving pro-rata benefits to the first group for which the remaining funds (after paying full benefits to higher groups) will not provide fully accrued benefits based on the service at termination of the Plan.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") if the Plan terminates. However, the PBGC does not guarantee all types of benefits under the Plan and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees. For plan terminations occurring during 2009 and 2008, that ceiling, which is adjusted annually, is \$4,500 and \$4,313 per month, respectively. Whether a particular participant's accumulated plan benefit will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the existing assets and the PBGC guaranty.

NOTE H--INCOME TAX STATUS

The Plan obtained its latest determination letter on April 20, 2009, in which the Internal Revenue Service ("IRS") stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

**KUHLMAN ELECTRIC CORPORATION
SALARIED EMPLOYEES' PENSION PLAN**

NOTES TO FINANCIAL STATEMENTS--CONTINUED

December 31, 2009 and 2008

NOTE I--VOLUNTARY COMPLIANCE PROGRAM

An application was submitted to the IRS on January 29, 2010 pursuant to the IRS's Voluntary Compliance Program ("VCP") with respect to the Plan. Such VCP application involved a request that the IRS approve a correction methodology proposed by Kuhlman Electric Corporation ("KEC"), the sponsor of the Plan, related to calculating and paying a minimum benefit to Plan participants who were eligible to receive such minimum benefit but as to whom such benefit had never been calculated or paid. In general, participants are eligible to receive the minimum benefit to the extent it exceeds the benefit payable under the Plan's cash balance formula and to the extent it is not offset by a participant's benefit under an earlier profit sharing plan sponsored by KEC. It is expected that the VCP application will be supplemented to include a request for the IRS's approval of a proposed correction methodology for determining years for which Plan liabilities and funding were understated due to the failure to calculate such minimum benefit. The liability associated with correcting the failure to pay the minimum benefit to all eligible Plan participants and with correcting the failure to properly value the liability and funding associated with the minimum benefit cannot be estimated at this time due to the pending nature of the VCP application and the ongoing efforts to compile records detailing participants' compensation, years of service and the amount of any profit sharing plan benefit.

SCHEDULE SB
(Form 5500)Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan
Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009**This Form is Open to Public Inspection**For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.**A Name of plan**

Kuhlman Electric Corporation Salaried Employees' Pension Plan

B Three-digit plan number (PN)

009

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

Kuhlman Electric Corporation

D Employer Identification Number (EIN)

38-0736390

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F Prior year plan size:** ☐ 100 or fewer ☐ 101-500 ☒ More than 500**Part I Basic Information**

1	Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2009</u>
2	Assets:
a	Market value..... 2a 22,981,308
b	Actuarial value..... 2b 25,279,438
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment..... 3a 186 6,389,282
b	For terminated vested participants..... 3b 322 7,516,486
c	For active participants:
	(1) Non-vested benefits..... 3c(1) 15,726
	(2) Vested benefits..... 3c(2) 9,925,154
	(3) Total active..... 3c(3) 146 9,940,880
d	Total..... 3d 654 23,846,648
4	If the plan is at-risk, check the box and complete items (a) and (b)..... ☐
a	Funding target disregarding prescribed at-risk assumptions..... 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor..... 4b
5	Effective interest rate..... 5 8.32 %
6	Target normal cost..... 6 700,026

Statement by Enrolled Actuary

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

SIGN HEREJohn D. Steele 

Signature of actuary

10/12/2010

Date

08-05326

Most recent enrollment number

(203) 977-6200

Telephone number (including area code)

John D. Steele

Type or print name of actuary

Towers Watson Delaware Inc.

Firm name

Four Landmark Square

Suite 300

Stamford

CT 06901

Address of the firm

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	1,077,178	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	404,018	0
9 Amount remaining (Item 7 minus item 8).....	673,160	0
10 Interest on item 9 using prior year's actual return of <u>(33.45)%</u>	(225,172)	
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		11,082,177
b Interest on (a) using prior year's effective rate of <u>5.96 %</u>		660,498
c Total available at beginning of current plan year to add to prefunding balance		11,742,675
d Portion of (c) to be added to prefunding balance.....		0
12 Reduction in balances due to elections or deemed elections.....	447,988	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part III Funding percentages

14 Funding target attainment percentage.....	14	106.00 %
15 Adjusted funding target attainment percentage.....	15	106.00 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	99.15 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
03/27/2009	105,000				
07/13/2009	105,000				
10/15/2009	105,000				
01/13/2010	105,000				
08/16/2010	225,000				
			Totals ▶	18(b)	18(c)
				645,000	0

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years.	19a
b Contributions made to avoid restrictions adjusted to valuation date	19b
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 596,491

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

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 3
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	0
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment		
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	34	0
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	596,491
38 Interest-adjusted excess contributions for current year (see instructions)	38	596,491
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	0
40 Unpaid minimum required contribution for all years	40	0