Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

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:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [X]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
CRYSTAL SPRINGS PLANT-KUHLMAN ELECTRIC CORPORATION RETIREMENT INCOME PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 09/01/1967

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

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**	239
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**	83
b	Retired or separated participants receiving benefits	**6b**	62
c	Other retired or separated participants entitled to future benefits	**6c**	68
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	213
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	22
f	Total. Add lines **6d** and **6e**	**6f**	235
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:
1B 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)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

(1)	X	**H** (Financial Information)
(2)		**I** (Financial Information – Small Plan)
(3)		**A** (Insurance Information)
(4)	X	**C** (Service Provider Information)
(5)	X	**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

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
CRYSTAL SPRINGS PLANT-KUHLMAN ELECTRIC CORPORATION RETIREMENT INCOME PLAN

B Three-digit plan number (PN) ▶ 002

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: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2009

2 Assets:

a	Market value	**2a**	4501542
b	Actuarial value	**2b**	4951696

3 Funding target/participant count breakdown

			(1) Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	76	1788397
b	For terminated vested participants	**3b**	74	339891
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		30867
	(2) Vested benefits	**3c(2)**		1708076
	(3) Total active	**3c(3)**	89	1738943
d	Total	**3d**	239	3867231

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**	8.12 %
6	Target normal cost	**6**	91076

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

09/17/2010
Signature of actuary — Date

JOHN D. STEELE — 08-05326
Type or print name of actuary — Most recent enrollment number

TOWERS WATSON DELAWARE INC. — 203-977-6200
Firm name — Telephone number (including area code)

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 [ ]

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)	194599	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	128464	0
9	Amount remaining (Item 7 minus item 8)	66135	0
10	Interest on item 9 using prior year's actual return of -33.11 %	-21897	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		1579854
	b Interest on (a) using prior year's effective rate of 6.12 %		96687
	c Total available at beginning of current plan year to add to prefunding balance		1676541
	d Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)	44238	0

Part III Funding percentages

14	Funding target attainment percentage	14	126.89 %
15	Adjusted funding target attainment percentage	15	128.04 %
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	91.01 %
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	200000				
07/13/2009	50000				
			Totals ► 18(b)	250000	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	244238

20 Quarterly contributions and liquidity shortfalls:

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

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] 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: %	[X] N/A, full yield curve used

b Applicable month (enter code) **21b** 3

22 Weighted average retirement age **22** 63

23 Mortality table(s) (see instructions) [ ] Prescribed - combined [X] 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. ..... [X] Yes [ ] No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ..... [X] Yes [ ] No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment ..... [X] 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	Total balance
35 Balances used to offset funding requirement	0	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** 244238

38 Interest-adjusted excess contributions for current year (see instructions) **38** 244238

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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
CRYSTAL SPRINGS PLANT-KUHLMAN ELECTRIC CORPORATION RETIREMENT INCOME PLAN

B Three-digit plan number (PN) ▶ 002

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)

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)

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	135003	Yes [ ] No [X]	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	31557	Yes [ ] No [X]	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	13773	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

(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	5900	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

(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	1914	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

(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	1124	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

(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	969	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

(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	930	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

(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

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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:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

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
CRYSTAL SPRINGS PLANT-KUHLMAN ELECTRIC CORPORATION RETIREMENT INCOME PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
KUHLMAN ELECTRIC CORPORATION

D Employer Identification Number (EIN)
38-0736390

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: KUHLMAN ELEC CORP SAL & HRLY MASTER

b Name of sponsor of entity listed in (a): KUHLMAN ELECTRIC CORPORATION

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)
38-0736390-050	M	3311318

a Name of MTIA, CCT, PSA, or 103-12 IE: ABB INC. MASTER TRUST

b Name of sponsor of entity listed in (a): ABB INC.

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)
36-3100018-050	M	2401275

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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
CRYSTAL SPRINGS PLANT-KUHLMAN ELECTRIC CORPORATION RETIREMENT INCOME PLAN

B Three-digit plan number (PN) ▶ 002

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

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	19677
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1700000	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	24243	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)	2819362	5712593
(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)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	4543605	5732270
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	0	123458
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	123458
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	4543605	5608812

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	250000	
	(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)		250000
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(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)		1275063
(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		1525063
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	230334	
(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)		230334
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)	34361	
(2) Contract administrator fees	2i(2)	135003	
(3) Investment advisory and management fees	2i(3)	16886	
(4) Other	2i(4)	43272	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		229522
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		459856
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		1065207
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified (2) [ ] Qualified (3) [X] Disclaimer (4) [ ] Adverse

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

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

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

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
CRYSTAL SPRINGS PLANT-KUHLMAN ELECTRIC CORPORATION RETIREMENT INCOME PLAN

B Three-digit plan number (PN) ▶ 002

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 Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 23-3010584

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3** 0

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☒ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year **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

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**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

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

---

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):

Mountjoy Chilton Medley

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of the
Crystal Springs Plant of Kuhlman Electric Corporation
Retirement Income Plan

We were engaged to audit the accompanying statements of net assets available for benefits and statements of accumulated plan benefits of the Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income 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	38-0736390/002
Plan Name	Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income 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.

EIN 38-0736390 /PN 002 /CS RF9

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

For calendar plan year 2009 or fiscal plan year beginning 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	B Three-digit plan number (PN) ▶	002
CRYSTAL SPRINGS PLANT-KUHLMAN ELEC. CORP. RET.		
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF	**D** Employer Identification Number (EIN)	
KUHLMAN ELECTRIC CORPORATION	38-0736390	

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B **F** Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 1 Day 1 Year 2009

2	Assets:			
	a Market value	2a		4,501,542
	b Actuarial value	2b		4,951,696
3	Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	76	1,788,397
	b For terminated vested participants	3b	74	339,891
	c For active participants:			
	(1) Non-vested benefits	3c(1)		30,867
	(2) Vested benefits	3c(2)		1,708,076
	(3) Total active	3c(3)	89	1,738,943
	d Total	3d	239	3,867,231
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		8.12 %
6	Target normal cost	6		91,076

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 John D. Steele

Signature of actuary

9/17/2010

Date

John D. Steele

Type or print name of actuary

08-05326

Most recent enrollment number

Towers Watson Delaware Inc.

Firm name

(203) 977-6200

Telephone number (including area code)

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 [ ]

*Income Plan

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)	194,599	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	128,464	0
9	Amount remaining (Item 7 minus item 8)	66,135	0
10	Interest on item 9 using prior year's actual return of (33.11)%	(21,897)	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		1,579,854
	b Interest on (a) using prior year's effective rate of 6.12 %		96,687
	c Total available at beginning of current plan year to add to prefunding balance		1,676,541
	d Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	44,238	0

Part III Funding percentages

14	Funding target attainment percentage	14	126.81 %
15	Adjusted funding target attainment percentage	15	128.04 %
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	91.01 %
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	200,000				
07/13/2009	50,000				
			Totals ▶ 18(b)	250,000	18(c) 0

19	Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required 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	244,238

20	Quarterly contributions and liquidity shortfalls:		
	a Did the plan have a "funding shortfall" for the prior year?	[X] Yes	[ ] No
	b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	[X] 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: %	[X] N/A, full yield curve used

b Applicable month (enter code) — **21b**: 3

22 Weighted average retirement age — **22**: 63

23 Mortality table(s) (see instructions) [ ] Prescribed - combined [X] 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. [X] Yes [ ] No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. [X] Yes [ ] No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. [X] 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	Total balance
35 Balances used to offset funding requirement	0	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**: 244,238

38 Interest-adjusted excess contributions for current year (see instructions) — **38**: 244,238

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

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
60	8.00%	8.00%	4.8
61	11.00%	10.12%	6.2
62	20.00%	16.38%	10.2
63	15.00%	9.83%	6.2
64	30.00%	16.70%	10.7
65	100.00%	38.97%	25.3
Average age at retirement			63.4
Nearest whole age			**63**

SCHEDULE SB ATTACHMENTS

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

Plan Name

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Plan Sponsor

Kuhlman Electric Corporation

EIN/PN

38-0736390/002

Discount Rates

Current plan year PPA effective interest rate:	8.12%
Prior plan year PPA effective interest rate:	6.12%

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.

Administrative Expenses

The amount included this year for administrative expenses is $32,000.

SCHEDULE SB ATTACHMENTS

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.

Retirement

Age 65 for terminated vested participants. The rates at which active participants retire by age are shown below:

Age	Rate
60	8%
61	11%
62	20%
63	15%
64	30%
65	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

Not Applicable

SCHEDULE SB ATTACHMENTS

Future Increases in Social Security

Not Applicable

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.

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.

Participant Data

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

SCHEDULE SB ATTACHMENTS

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 6.24% to 8.12%. 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 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 – Summary of Plan Provisions

Plan Name

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Plan Sponsor

Kuhlman Electric Corporation

Effective Date and Most Recent Amendment

September 1, 1976 as amended through January 1, 2009.

Plan Year

The twelve-month period ending December 31, 2009.

Coverage and Participation

Any hourly rate employee hired prior to May 1, 1996.

Credited Service

One year of credited service is earned for each plan year in which a participant has 1,700 or more hours of service. Partial years of credited service are earned for plan years in which a participant has less than 1,700 hours, according to the schedule below:

Hours	Service
≥ 1,615	1.0
1,445 – 1,614	0.9
1,275 – 1,444	0.8
1,105 – 1,274	0.7
935 – 1,104	0.6
765 – 934	0.5
595 – 764	0.4
425 - 594	0.3
255 – 424	0.2
85 – 254	0.1
≤ 84	0.0

SCHEDULE SB ATTACHMENTS

Normal Retirement Benefit

Monthly Benefit and Eligibility:

The benefit level multiplied by years of credited service, payable upon retirement at the later of age 65 and the 5th anniversary of the date of hire.

Benefit Level:

Termination Date	Benefit Level
Effective 01/01/1997	$11.00
Effective 01/01/1998	$12.00
Effective 01/01/1999	$13.00
Effective 01/01/2001	$14.00
Effective 01/01/2002	$15.00
Effective 01/01/2003	$16.00

Early Retirement Benefit

A monthly benefit payable upon retirement at age 60 with 10 years of credited service. This benefit will be reduced 5/9% for each month that retirement precedes Normal Retirement Date.

Late Retirement

A monthly benefit payable upon retirement after Normal Retirement Date in an amount equal to the greater of (a) a benefit based on Credited Service at Late Retirement, or (b) an actuarially increased benefit based on Credit Service at Normal Retirement

Disability Retirement

A monthly benefit equal to the benefit level multiplied by years of benefit service to the date of disablement, reduced by Worker's Compensation benefits, payable after permanent and total disablement following 10 years of credited service.

Vested Benefits Upon Termination of Service

Upon termination of employment after 5 years of vesting service, an employee will be entitled to a deferred vested benefit equal to the benefit level multiplied by years of credited service, payable in full at age 65. The member may elect commencement on or after age 60 if he has at least 10 years of credited service. This benefit will be reduced 5/9% for each month that retirement precedes Normal Retirement Date.

SCHEDULE SB ATTACHMENTS

Pre-Retirement Spouse's Benefit

In the event of death of a vested employee prior to retirement, his surviving spouse will be entitled to 50% of the reduced accrued benefit as of the date of death, payable upon the later of (1) the date of employee's death and (2) the attainment of the employee's earliest retirement age. There is a charge for this coverage for the period from age 35 to age 65.

Normal Form of Benefit

Life annuity for single participants, 50% joint and survivor annuity for married participants.

Changes Since the Prior Valuation

To our knowledge, no changes were made to the plan or are pending.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24

Change in Acturial 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:	Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan
EIN / PN:	38-0736390 / 002
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.

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																				
25 - 29																				
30 - 34							3													
35 - 39							11		1											
40 - 44							8		1		6									
45 - 49							5				4									
50 - 54							6				5		1				1			
55 - 59							2				4				6		11			
60 - 64							2				1				1		7	2		
65 - 69											1									
70 & Over																				

Plan Name: Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan
EIN / PN: 38-0736390 / 002
Plan Sponsor: Kuhlman Electric Corporation
Valuation Date: January 1, 2009

Financial Statements

CRYSTAL SPRINGS PLANT
OF KUHLMAN ELECTRIC CORPORATION
RETIREMENT INCOME PLAN

December 31, 2009 and 2008

CRYSTAL SPRINGS PLANT
OF KUHLMAN ELECTRIC CORPORATION
RETIREMENT INCOME PLAN

Financial Statements

December 31, 2009 and 2008

Independent Auditor's Report 1

Financial Statements

Statements of Net Assets Available for Benefits 2

Statements of Changes in Net Assets Available for Benefits 3

Statements of Accumulated Plan Benefits 4

Statements of Changes in Accumulated Plan Benefits 5

Notes to Financial Statements 6

Mountjoy Chilton Medley

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of the
Crystal Springs Plant of Kuhlman Electric Corporation
Retirement Income Plan

We were engaged to audit the accompanying statements of net assets available for benefits and statements of accumulated plan benefits of the Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income 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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CRYSTAL SPRINGS PLANT
OF KUHLMAN ELECTRIC CORPORATION
RETIREMENT INCOME PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31	
	2009	2008
ASSETS		
Cash	$ 19,677	$ -
Plan interest in the ABB Inc. Master Trust, at fair value	2,401,275	-
Plan interest in the Kuhlman Electric Corporation Salaried and Hourly Pension Plan Trust, at fair value	3,311,318	2,825,495
Employer contribution receivable	-	1,700,000
Prepaid benefits	-	18,110
Total assets	5,732,270	4,543,605
LIABILITIES		
Accrued expenses	123,458	-
Net assets available for benefits	$ 5,608,812	$ 4,543,605

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

CRYSTAL SPRINGS PLANT
OF KUHLMAN ELECTRIC CORPORATION
RETIREMENT INCOME 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	$ 540,104	$ -
Plan interest in net investment gain from the Kuhlman Electric Corporation Salaried and Hourly Pension Plan Trust	734,959	-
Employer contribution	250,000	1,700,000
Total additions	1,525,063	1,700,000
Deductions to net assets attributed to:		
Plan interest in net investment loss from the Kuhlman Electric Corporation Salaried and Hourly Pension Plan Trust	-	1,447,589
Benefits paid to participants	230,334	197,287
Administrative expenses	221,396	21,308
PBGC insurance premiums	8,126	10,536
Total deductions	459,856	1,676,720
Net increase	1,065,207	23,280
Net Assets Available For Benefits:		
Beginning of Year	4,543,605	4,520,325
End of Year	$ 5,608,812	$ 4,543,605

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

CRYSTAL SPRINGS PLANT
OF KUHLMAN ELECTRIC CORPORATION
RETIREMENT INCOME PLAN

STATEMENTS OF ACCUMULATED PLAN BENEFITS

	December 31	
	2009	2008
Actuarial present value of accumulated plan benefits		
Vested benefits:		
Participants currently receiving payments	$ 2,052,552	$ 2,055,498
Other participants	3,262,188	2,674,956
	5,314,740	4,730,454
Nonvested benefits	8,328	17,582
Total actuarial present value of accumulated plan benefits	$ 5,323,068	$ 4,748,036

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

CRYSTAL SPRINGS PLANT
OF KUHLMAN ELECTRIC CORPORATION
RETIREMENT INCOME 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	$ 4,748,036	$ 4,927,789
Increase (decrease) during the year attributable to:		
Benefits accumulated and plan experience	85,993	141,561
Increase for interest	291,715	301,445
Benefits paid	(231,900)	(180,007)
Changes in actuarial assumptions	429,224	(442,752)
	575,032	(179,753)
Actuarial present value of accumulated plan benefits at end of year	$ 5,323,068	$ 4,748,036

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

NOTE A--PLAN DESCRIPTION

The following brief description of the Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income 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 September 1, 1967 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, as amended ("ERISA"). The Plan is also subject to the agreement effective November 7, 1998 with The International Union of Electronic, Electrical, Salaried, Machine and Furniture Workers, AFL-CIO and its Local 799. No employees hired May 1, 2006 and thereafter are eligible to participate in the Plan.

Participation and Vesting: Participants are 100% vested after completing 5 years of eligibility service. Effective November 8, 2004, the Plan was amended to freeze credited service. The Plan was subsequently amended in November, 2006 to allow individuals who were active employees currently working as of November 3, 2006 who had been participants accruing benefits in the Plan immediately prior to November 8, 2004 when benefit accruals were frozen, to be credited with service and accruals from November 8, 2004 through the end of the plan year, and to continue to accrue benefits for the term of the collective bargaining contract which will expire in 2011. The Plan was amended effective April 30, 2006 to freeze participation in the Plan to new employees.

Pension Benefits: Participants with 5 or more years of service are entitled to annual pension benefits beginning at normal retirement age (65) equal to their Credited Service multiplied by the benefit rate in effect on their last day of work. The Plan permits early retirement for those eligible employees attaining age 60 with at least 10 years of Credited Service. The accrued benefit will either be deferred to age 65 or payable immediately but reduced 5/9 of 1% for each month prior to age 65. Employees may elect to receive the value of their accumulated plan benefits in one of the following forms as described in the Plan: 1) a Life Annuity Option, 2) a Surviving Spouse Option, or 3) a 60 Month Option.

Active covered employees who have provided at least 10 years of service to the Company and who become permanently and totally disabled receive Permanent and Total Disability Retirement Benefits that are equal to the normal retirement benefits they have accumulated as of the time they become disabled, reduced by any Workers' Compensation Benefits received. Disability retirement benefits are paid until normal retirement age (65) at which time, disabled participants begin receiving normal retirement benefits computed as though they had been employed to normal retirement age with their Credited Service remaining the same as at the time they became disabled.

When a covered or vested employee dies, the employee's benefits or remaining benefits (if the distribution of benefits has commenced), if any, shall be distributed to the participant's beneficiary. If, after completing 5 years of service, a covered or vested employee under the age of 60 dies, a death benefit equal to that which would be available under the Surviving Spouse Option is paid to the employee's legal spouse of one year, provided the Pre-Retirement Survivor Annuity Coverage is in effect.

Forfeiture: A covered employee's retirement benefit shall become non-forfeitable upon the later of their 65th birthday or 5th anniversary of their date of hire. Unclaimed benefits, after a period of 3 years, shall be forfeited and revert to and become part of the Trust; however, such forfeiture shall be reinstated if the person to whom such benefit is due and owing shall subsequently make written application to the Administrative Committee.

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.

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 5 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.

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 securitites 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.

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.

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

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.

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 60 and 65 at rates ranging from 8% to 100%.

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

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

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 15% and 13%, respectively. The Plan's interest in the net assets of the Master Trust held by Mellon at December 31, 2009 was approximately .25%.

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.

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
	$ 22,163,480	$ 19,837,836

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)
	$ 5,097,910	$ (10,452,735)

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
	999,107,999
Liabilities:	
Liability for collateral deposits	(47,154,894)
Due to collateral borrower	(1,455,388)
	$ 950,497,717

NOTE D--INTEREST IN MASTER TRUSTS--CONTINUED

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

	2009
Investment income:	
Interest	$ 9,623,542
Dividends	12,138,311
Other income	233,318
	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	20,548,728
	143,435,335
	$ 165,430,506

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:

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

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

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

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.

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 Trustee.

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.

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

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 June 7, 2002, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, 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.