

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
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Part I	Annual Report Identification Information		
For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>01/29/2010</u>			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ a single-employer plan;	☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report;	☒ the final return/report;	
	☐ an amended return/report;	☒ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	☐		
D Check box if filing under:	☒ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>RETIREMENT PLAN FOR EMPLOYEES OF MOELLER ELECTRIC CORPORATION</u>	1b Three-digit plan number (PN) ▶	<u>001</u>	
	1c Effective date of plan	<u>05/01/1970</u>	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>MOELLER ELECTRIC CORPORATION</u> <u>C/O EATON CORPORATION</u> <u>1111 SUPERIOR AVENUE</u> <u>CLEVELAND, OH 44114-2584</u>	2b Employer Identification Number (EIN) <u>36-2529924</u>	2c Sponsor's telephone number <u>216-523-5000</u>	2d Business code (see instructions) <u>335900</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>11/01/2010</u>	<u>LARRY M. SEWELL</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2009)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")

MOELLER ELECTRIC CORPORATION
C/O EATON CORPORATION
1111 SUPERIOR AVENUE
CLEVELAND, OH 44114-2584

3b Administrator's EIN

36-2529924

3c Administrator's telephone number

216-523-5000

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**

264

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**

0

b Retired or separated participants receiving benefits.....**6b**

0

c Other retired or separated participants entitled to future benefits.....**6c**

0

d Subtotal. Add lines **6a**, **6b**, and **6c**.....**6d**

0

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....**6e**

0

f Total. Add lines **6d** and **6e**.....**6f**

0

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:

1A 1G 1H 1I

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:**9a** Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

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

b General Schedules

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

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2010 and ending 01/29/2010		
A Name of plan RETIREMENT PLAN FOR EMPLOYEES OF MOELLER ELECTRIC CORPORATION	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500. MOELLER ELECTRIC CORPORATION	D Employer Identification Number (EIN) 36-2529924	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier AETNA LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-6033492	60054	GA3008	0	01/01/2010	01/29/2010

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
--

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
--

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end **4** 0**5** Current value of plan's interest under this contract in separate accounts at year end **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☒ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year **7b** 116021**c** Additions: (1) Contributions deposited during the year **7c(1)** 57119(2) Dividends and credits **7c(2)** 15(3) Interest credited during the year **7c(3)**(4) Transferred from separate account **7c(4)**(5) Other (specify below) **7c(5)**(6) Total additions **7c(6)** 57134**d** Total of balance and additions (add **b** and **c(6)**). **7d** 173155**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 56426(2) Administration charge made by carrier **7e(2)** 464(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)** 116265

▶ TRANSFER OUT TO MERGED PLAN

(5) Total deductions **7e(5)** 173155**f** Balance at the end of the current year (subtract **e(5)** from **d**) **7f**

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2010 and ending 01/29/2010

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

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

A Name of plan <u>RETIREMENT PLAN FOR EMPLOYEES OF MOELLER ELECTRIC CORPORATION</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>MOELLER ELECTRIC CORPORATION</u>	D Employer Identification Number (EIN) <u>36-2529924</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2010</u>	
2 Assets:	
a Market value	2a <u>9250496</u>
b Actuarial value	2b <u>9231994</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>88</u> <u>6587414</u>
b For terminated vested participants	3b <u>176</u> <u>5504883</u>
c For active participants:	
(1) Non-vested benefits	3c(1)
(2) Vested benefits	3c(2)
(3) Total active	3c(3)
d Total	3d <u>264</u> <u>12092297</u>
4 If the plan is at-risk, check the box and complete items (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>6.66</u> %
6 Target normal cost	6 <u>5308</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>10/21/2010</u>
Signature of actuary	Date
<u>SCOT MARTIN</u>	<u>08-04380</u>
Type or print name of actuary	Most recent enrollment number
<u>BUCK CONSULTANTS, LLC</u>	<u>201-902-2300</u>
Firm name	Telephone number (including area code)
<u>500 PLAZA DRIVE</u> <u>SECAUSUS, NJ 07096-1533</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)		
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)		
9 Amount remaining (Item 7 minus item 8).....		
10 Interest on item 9 using prior year's actual return of _____ %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		
b Interest on (a) using prior year's effective rate of <u>8.21</u> %		
c Total available at beginning of current plan year to add to prefunding balance		
d Portion of (c) to be added to prefunding balance.....		
12 Reduction in balances due to elections or deemed elections.....		
13 Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....		

Part III Funding percentages		
14 Funding target attainment percentage.....	14	76.34 %
15 Adjusted funding target attainment percentage.....	15	76.34 %
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	83.55 %
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
02/12/2010	35642				
10/15/2010	18462				
			Totals ►	18(b) 54104	18(c)

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 52928
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

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

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

21 Discount rate:				
a Segment rates:	1st segment: 5.03 %	2nd segment: 6.73 %	3rd segment: 6.82 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	5308
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	2860303	47603
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	52911
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		Total balance
36 Additional cash requirement (item 34 minus item 35).....	36	52911
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	52928
38 Interest-adjusted excess contributions for current year (see instructions).....	38	17
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	
40 Unpaid minimum required contribution for all years	40	

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

For calendar plan year 2009 or fiscal plan year beginning 01/01/2010 and ending 01/29/2010

A Name of plan RETIREMENT PLAN FOR EMPLOYEES OF MOELLER ELECTRIC CORPORATION	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 MOELLER ELECTRIC CORPORATION	D Employer Identification Number (EIN) 36-2529924

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)

ING INVESTMENT MANAGEMENT COMPANY

06-1440627

(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	NONE	5463	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

AETNA LIFE INSURANCE COMPANY

06-6033492

(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	NONE	464	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection.
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2010 and ending 01/29/2010

A Name of plan <u>RETIREMENT PLAN FOR EMPLOYEES OF MOELLER ELECTRIC CORPORATION</u>	B Three-digit plan number (PN) ► <u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>MOELLER ELECTRIC CORPORATION</u>	D Employer Identification Number (EIN) <u>36-2529924</u>

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
---------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: <u>ING ACTIVE FIXED INCOME FUND</u>		
b Name of sponsor of entity listed in (a): <u>ING INVESTMENT TRUST COMPANY</u>		
c EIN-PN <u>06-1440627-014</u>	d Entity code <u>C</u>	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: <u>ING OPPORTUNISTIC EQUITY FUND</u>		
b Name of sponsor of entity listed in (a): <u>ING INVESTMENT TRUST COMPANY</u>		
c EIN-PN <u>06-1440627-031</u>	d Entity code <u>C</u>	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: <u>ING CASH MANAGEMENT FUND</u>		
b Name of sponsor of entity listed in (a): <u>ING INVESTMENT TRUST COMPANY</u>		
c EIN-PN <u>06-1440627-001</u>	d Entity code <u>C</u>	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: <u>ING RESEARCH ADVANTAGE FUND</u>		
b Name of sponsor of entity listed in (a): <u>ING INVESTMENT TRUST COMPANY</u>		
c EIN-PN <u>06-1440627-028</u>	d Entity code <u>C</u>	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: <u>ING SMALL CAP FUND</u>		
b Name of sponsor of entity listed in (a): <u>ING INVESTMENT TRUST COMPANY</u>		
c EIN-PN <u>06-1440627-013</u>	d Entity code <u>C</u>	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: <u>ING INTERNATIONAL EQUITY INDEX FUND</u>		
b Name of sponsor of entity listed in (a): <u>ING INVESTMENT TRUST COMPANY</u>		
c EIN-PN <u>06-1440627-012</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

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

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

SCHEDULE H (Form 5500) 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 01/01/2010 and ending 01/29/2010		
A Name of plan RETIREMENT PLAN FOR EMPLOYEES OF MOELLER ELECTRIC CORPORATION	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 MOELLER ELECTRIC CORPORATION	D Employer Identification Number (EIN) 36-2529924	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	96233	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	8971528	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	116021	0
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	9183782	0

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	9183782	0
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Part II Income and Expense Statement

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

Income

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

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	-1	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-1
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-84589
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		15
d Total income. Add all income amounts in column (b) and enter total.....	2d		-84575

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	56426	
(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)		56426
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)		
(2) Contract administrator fees	2i(2)	464	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	5463	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		5927
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		62353

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-146928
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		9036854

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: GRABEL SCHNEIDERS HOLMAN CO CPA PC

(2) EIN: 43-1171178

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If yes, enter the amount of any plan assets that reverted to the employer this year ☒ Yes ☐ No Amount: 0

- 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)
PENSION PLAN FOR EATON CORPORATION EMPLOYEES	34-0196300	029

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 01/01/2010 and ending 01/29/2010

A Name of plan <u>RETIREMENT PLAN FOR EMPLOYEES OF MOELLER ELECTRIC CORPORATION</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MOELLER ELECTRIC CORPORATION</u>	D Employer Identification Number (EIN) <u>36-2529924</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>06-6033492</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3 <u>0</u>

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

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

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

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

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

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**RETIREMENT PLAN FOR EMPLOYEES OF
MOELLER ELECTRIC CORPORATION**

AUDITED FINANCIAL STATEMENTS AND SCHEDULES

ENDED JANUARY 29, 2010 AND YEAR ENDED DECEMBER 31, 2009

GRABEL, SCHNIEDERS, HOLLMAN & Co., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

**206 W. ARGONNE, SUITE 200
KIRKWOOD, MO 63122**

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GRABEL, SCHNIEDERS, HOLLMAN & Co., P.C.

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MARK J. HOLLMAN, C.P.A.

CHARLES M. KINDER, C.P.A.

INDEPENDENT AUDITORS' REPORT

To the Trustees and Participants
Retirement Plan for Employees of
Moeller Electric Corporation
Franklin, Massachusetts

We were engaged to audit the accompanying statements of net assets available for benefits of the Retirement Plan for Employees of Moeller Electric Corporation as of January 29, 2010 and December 31, 2009 and the related statement of changes in net assets available for benefits for the period ended January 29, 2010 and December 31, 2009 and the supplementary schedules of assets held for investment purposes and schedule of reportable transactions for the periods then ended. These financial statements and supplementary schedules 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 4, which was certified by Aetna Life Insurance Company (Aetna), and ING Investment Trust, except for comparing such information with the related information included in the financial statements and supplementary schedules. We have been informed by the Plan administrator that Aetna holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from Aetna as of January 29, 2010 and December 31, 2009 and for the period ended January 29, 2010, that the information provided to the Plan administrator by Aetna and ING is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying 2010 and 2009 financial statements and supplementary schedules taken as a whole. The form and content of the information included in the financial statements and supplementary schedules, other than that derived from the information certified by Aetna, 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.


GRABEL, SCHNIEDERS, HOLLMAN & CO., PC

July 6, 2010
Kirkwood, Missouri

RETIREMENT PLAN FOR EMPLOYEES OF MOELLER ELECTRIC CORPORATION
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
JANUARY 29, 2010 AND DECEMBER 31, 2009

ASSETS	<u>2010</u>	<u>2009</u>
Investments, at fair value		
ING Aeltus Trust Company (Aeltus) separate accounts:		
Cash management fund	\$ 8,920,590	\$ 4,805
Active fixed income fund	-0-	4,445,108
Small capitalization fund	-0-	458,897
International equity index fund	-0-	432,110
Opportunistic equity fund	-0-	1,803,234
Research advantage fund	-0-	1,827,374
Total Aeltus separate accounts	<u>8,920,590</u>	<u>8,971,528</u>
Aetna Life Insurance Company disbursement payment account	<u>116,264</u>	<u>116,021</u>
Contributions receivable	<u>-0-</u>	<u>96,233</u>
 LIABILITIES		
Current Liabilities		
Merger payable Eaton Corporation	<u>9,036,854</u>	<u>-0-</u>
Total Liabilities	<u>9,036,854</u>	<u>-0-</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u>\$ -0-</u>	 <u>\$ 9,183,782</u>

The accompanying notes are an integral part of the financial statements.

RETIREMENT PLAN FOR EMPLOYEES OF MOELLER ELECTRIC CORPORATION
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED AND PERIOD ENDED JANUARY 29, 2010

	January 29, 2010		
	Contributions receivable and Aetna Life Insurance Company disbursement payment account	Aeltus separate accounts	Total
Investment income:			
Net appreciation (depreciation) of fair value of investments	\$(1)	\$(103,732)	\$(103,733)
Interest and dividends	15	19,143	19,158
	14	(84,589)	(84,575)
Employer contributions	-0-	-0-	-0-
Total additions (subtractions)	14	(84,589)	(84,575)
Benefits paid to participants	56,426	-0-	56,426
Net transfers	39,113	(39,113)	-0-
Administrative expenses and fees	464	5,463	5,927
	96,003	(33,650)	62,353
Net increase (decrease)	(95,989)	(50,939)	(146,928)
Net assets available for benefits			
Beginning of year	212,253	8,971,529	9,183,782
Merger transfer	(116,264)	(8,920,590)	(9,036,854)
End of period	\$ -0-	\$ -0-	\$ -0-

	December 31, 2009		
	Contributions receivable and Aetna Life Insurance Company disbursement payment account	Aeltus separate accounts	Total
Investment income:			
Net appreciation (depreciation) of fair value of investments	\$(186)	\$ 1,229,808	\$ 1,229,622
Interest and dividends	3,733	251,028	254,761
	3,547	1,480,836	1,484,383
Employer contributions	40,275	344,657	384,932
Total additions (subtractions)	43,822	1,825,493	1,869,315
Benefits paid to participants	684,113	0	684,113
Net transfers	804,724	(804,724)	0
Administrative expenses and fees	6,329	57,321	63,650
	1,495,166	(747,403)	747,763
Net increase (decrease)	(1,451,344)	2,572,896	1,121,552
Net assets available for benefits			
Beginning of year	1,663,597	6,398,633	8,062,230
End of year	\$ 212,253	\$ 8,971,529	\$ 9,183,782

The accompanying notes are an integral part of the financial statements.

RETIREMENT PLAN FOR EMPLOYEES OF MOELLER ELECTRIC CORPORATION

NOTES TO FINANCIAL STATEMENTS JANUARY 29, 2010 AND DECEMBER 31, 2009

1) DESCRIPTION OF THE PLAN

The following brief description of the Retirement Plan for Employees of Moeller Electric Corporation (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

GENERAL

The Plan is a qualified, noncontributory, defined benefit plan established on May 1, 1970 by Moeller Electric Corporation (formerly known as Klockner-Moeller Corporation) (the Company), to provide benefits to its employees. The Plan was amended and restated on December 23, 1994, effective January 1, 1989, to comply with the Tax Reform Act of 1986. The Plan was amended on October 1, 2002, effective January 1, 2001, to comply with the Uruguay Round Agreements Act of 1994, the Uniformed Services Employment and Reemployment Rights Act of 1994, the Small Business Job Protection Act of 1996, and the Taxpayer Relief Act of 1997. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

ELIGIBILITY

Employees of the Company become eligible for participation on the earlier of January 1 or July 1 following the date on which they have completed one year of continuous service (defined as completion of 1,000 hours of service) and attained age 21. No service is credited after December 17, 2004.

FUNDING POLICY

The Company assumes the full cost of the Plan through annual contributions based on actuarial valuations prepared by the Plan's actuary. The Company's funding policy is to contribute funds to the trust for the Plan as necessary to provide for current service and for any unfunded projected benefit obligations over a reasonable period. To the extent that the requirements are fully covered by assets in the trust, the Company may elect not to make any contribution in a particular year. In no event will the contribution be less than the minimum required contribution under ERISA using this method. The contributions for January 2010 and the year ended 2009 are in compliance with the minimum funding required by ERISA.

RETIREMENT BENEFITS

The Plan provides for retirement benefits to be paid to participants who have attained their normal retirement date or later if the individual so elects. The normal retirement date, as defined in the Plan, is age 65. Participants retiring before their normal retirement date, who are within 10 years of their normal retirement date and have completed at least 5 years of service, as defined in the plan document, are also eligible for benefits. Such benefits and alternative methods of payment are defined in the plan document and are based on compensation levels, years of credited service and age at retirement or termination.

RETIREMENT PLAN FOR EMPLOYEES OF MOELLER ELECTRIC CORPORATION

NOTES TO FINANCIAL STATEMENTS JANUARY 29, 2010 AND DECEMBER 31, 2009

1) DESCRIPTION OF THE PLAN CONTINUED RETIREMENT BENEFITS CONTINUED

The Plan also provides death benefit payments to the surviving spouse of any participant who dies after meeting the age and service requirements.

VESTING

Participants are vested in their benefits according to years of credited services, as set forth in the following table:

<u>Years of Credited Service</u>	<u>Percentage</u>
Less than five years	0%
Five years or more	100%

2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Plan's accounting policies that affect the more significant elements of the financial statements is stated below.

BASIS OF PRESENTATION

Accounting records are maintained by Aetna on the cash basis. The financial statements included therein have been prepared using the reports furnished by Aetna, with all adjustments necessary to present them on the accrual basis of accounting.

ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future benefit payments attributable under the Plan's provisions to service that employees have rendered. Accumulated plan benefits include benefits expected to be paid to: (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on employees' compensation during their last five years of credited service. The accumulated plan benefits for active employees are based on their average compensation during the five years ending on the date as of which the benefit information is presented (the valuation date). Benefits payable under all circumstances - retirement, death, disability, and termination of employment are included, to the extent that are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from Plan assets are also excluded from accumulated plan benefits.

RETIREMENT PLAN FOR EMPLOYEES OF MOELLER ELECTRIC CORPORATION

NOTES TO FINANCIAL STATEMENTS JANUARY 29, 2010 AND DECEMBER 31, 2009

2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS CONTINUED

The actuarial present value of accumulated plan benefits is determined by the Plan's actuary from Buck Consultant and is that amount that results from applying the Frozen Entry Age Actuarial Cost Method, which is based on specified assumptions, to adjust the accumulated plan benefits to reflect the time value of money and the probability of payment between the valuation date and the expected date of payment. The significant actuarial assumptions used in the most recent actuarial computations are as follows:

Normal retirement age	Age 65
Rate of return on investments:	First segment 5.45%
	Second segment 6.83%
	Third segment 7.64%
Mortality (FAS 35)	2009 Optional small plan mortality

The foregoing actuarial assumptions are based on the assumption that the Plan is frozen. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated benefits.

VALUATION OF INVESTMENTS

The Plan's investments are stated at fair value, as established by the trustee. Shares of mutual funds are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year-end. Plan investments are managed by the custodian and consist of mutual funds that are principally invested in bonds and equities and international equities. Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the exdividend date.

PAYMENT OF BENEFITS

Benefits are recorded when paid.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of Plan assets available for benefits and the actuarial present value of accumulated plan benefits as of the date of the financial statements. Actual results could differ from those estimates. The Plan uses an actuary to determine the actuarial present value of accumulated plan benefits. A change in the actuarial assumptions used could significantly change the amount of the actuarial present value of accumulated plan benefits reported in the accompanying financial statements.

RETIREMENT PLAN FOR EMPLOYEES OF MOELLER ELECTRIC CORPORATION

NOTES TO FINANCIAL STATEMENTS JANUARY 29, 2010 AND DECEMBER 31, 2009

3) ADMINISTRATIVE EXPENSES

Certain expenses incurred by Aetna in the performance of its duties for the Plan, including fees for its services, are paid by the Company. Certain other administrative expenses are paid directly by the Plan.

4) INFORMATION CERTIFIED BY AETNA (Unaudited)

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the auditors not to perform any auditing procedures with respect to the information certified by Aetna and ING, except for comparing such information to the related information included in the accompanying financial statements and supplementary schedules. The Plan administrator has obtained certification from Aetna and ING that the information related to investments and investment earnings provided to the Plan administrator by Aetna and ING is complete and accurate.

The majority of Plan assets are held in separate accounts by Aetna and ING Trust Company (Aeltus) under a contract between Aetna and Aeltus. Investments are allocated among equities, bonds and cash in accordance with parameters defined by the Plan's fiduciary.

The remainder of Plan assets are held in a disbursement account at Aetna, which acts as a holding account for all contributions and distributions to and from the Plan.

The following table presents the fair value of the investments in this Plan that were certified by Aetna. Single investments representing more than 5% of the Plan's net assets as of January 29, 2010 and December 31, 2009, are separately identified.

Aetna and ING also certified to the completeness and accuracy of \$(103,733) of net depreciation in fair value of investments and \$19,158 of interest and dividends related to the aforementioned investments for the period ended January 29, 2010.

	2010	2009
Aeltus Active Fixed Income Fund	\$ -0-	\$4,445,108
Research Advantage Fund	-0-	1,827,374
Aeltus International Equity Fund	-0-	432,110
Aetna Life Insurance Company disbursement payment account	116,264	116,021
Aeltus Opportunistic Equity Fund	-0-	1,803,234
Other investments	-0-	458,897
Cash Management Fund Collective Trust	8,920,590	4,805

RETIREMENT PLAN FOR EMPLOYEES OF MOELLER ELECTRIC CORPORATION

NOTES TO FINANCIAL STATEMENTS JANUARY 29, 2010 AND DECEMBER 31, 2009

5) TAX STATUS

The trust established under the Plan is intended to be qualified under the Internal Revenue Code (IRC) as exempt from federal income taxes. The Plan has received a favorable determination letter dated September 11, 2002 from the Internal Revenue Service (IRS). The Plan administrator believes that the Plan is currently designed and is being operated in compliance with the applicable provision of the IRC. The Plan administrator intends to take such actions as are necessary to maintain the tax-exempt status of the Plan.

6) PLAN TERMINATION

While the Company has not expressed any intent to terminate the Plan, it is free to do so at any time, subject to the requirements set forth in ERISA. Upon termination of the Plan, each participant's interest in accrued benefits as of the date of termination will become fully vested and non-forfeitable to the extent then funded. Distributions from the retirement fund will be made as directed by the Company.

If the Plan is terminated, certain benefits under the Plan are incurred by the Pension Benefit Guaranty Corporation (PBGC), a U.S. government agency. Generally, the PBGC guarantees most vested normal retirement benefits and early retirement benefits, and certain disability survivors' benefits. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations.

Should the Plan terminate at some future time, the receipt of benefits by the participants would depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits and may also depend on the level of benefits guaranteed by the PBGC.

7) PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds held by Aetna and are managed by Aeltus. Aetna is the Custodian as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions. Aeltus, through its investment advisory contract with Aetna, also qualifies as a party-in-interest.

The Plan administrator, Mr. Larry Sewell, is currently the attorney representing the Plan. This also qualifies as a party-in-interest, providing legal as well as administrative services.

The Plan receives auditing services from Grabel, Schnieders, Hollman & Co., CPA, PC, this qualifies as a party in interest.

These transactions are exempt party in interest transactions.

RETIREMENT PLAN FOR EMPLOYEES OF MOELLER ELECTRIC CORPORATION

NOTES TO FINANCIAL STATEMENTS JANUARY 29, 2010 AND DECEMBER 31, 2009

8) INVESTMENT INCOME

The Plan's investments (including bought and sold and held) during the period ended January 29, 2010 depreciated in value by \$(103,733).

	Net Appreciation in Fair Value
Research Advantage Fund	\$ (83,609)
International Equity Fund	\$ (21,978)
Small Capitalization Equity Fund	(13,598)
Core Fixed Income	70,114
Opportunistic Equity Fund	(54,662)
Net Depreciation in Fair Value	<u>\$ (103,733)</u>

9) FROZEN PLAN

The Plan was frozen upon the sale of Moeller Electric Corporation on December 17, 2004. The Plan has no employees after the sale and no payroll upon which benefits would accrue.

10. FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefit.

	Fair Value	Fair Value Measurements Using Quoted Prices in Active markets for Identical Assets (Level 1)	Quoted Prices in Active Markets for Similar Assets (Level 2)	Significant Unobservable Inputs (Level 3)
Aetna Life Insurance				
Disbursement Account	\$ 116,264	\$ 116,264	\$ -0-	\$ -0-
Common Collective Trust	<u>8,920,590</u>	<u>-0-</u>	<u>8,920,590</u>	<u>-0-</u>
	<u>\$9,036,854</u>	<u>\$ 116,264</u>	<u>\$8,920,590</u>	<u>\$ -0-</u>

FASB Statement No. 157, *Fair Value Measurements*, established a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted provides in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB Statement No. 157 are described as follows:

RETIREMENT PLAN FOR EMPLOYEES OF MOELLER ELECTRIC CORPORATION

NOTES TO FINANCIAL STATEMENTS JANUARY 29, 2010 AND DECEMBER 31, 2009

10. FAIR VALUE MEASUREMENTS CONTINUED

- Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.
- Level 2: Inputs to the valuation methodology include:
- quoted prices for similar assets or liabilities in active markets;
 - quoted prices for identical or similar assets or liabilities in inactive markets;
 - inputs other than quoted prices that are observable for the asset or liability
 - inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

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

Level 1 Fair Value Measurements: The fair value of Aetna Life Insurance Disbursement account is based on quoted net asset values of the shares held by the Plan at year end.

Level 2 Fair Value Measurements: The fair value of the common collective trusts is based on other significant observable inputs including quoted prices for similar securities, interest rates and credit risk.

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the year ended December 31, 2009 are reported in net appreciation in fair value of investments.

11. RISKS AND UNCERTAINTIES

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

RETIREMENT PLAN FOR EMPLOYEES OF MOELLER ELECTRIC CORPORATION

NOTES TO FINANCIAL STATEMENTS JANUARY 29, 2010 AND DECEMBER 31, 2009

12. MERGER

Eaton Corporation an Ohio corporation maintains the pension plan for Eaton Corporation employees, for which BNY Mellon Serves as trustee under another trust agreement. Effective January 29, 2010, the separate plan of Moeller Electric Corporation will be merged into and made a part of the Eaton Plan. For additional information refer to the Instrument and Plan Merger Document signed by the Eaton Corporation Pension Administration Committee. The ING cash management account of \$8,920,593 was transferred to Eaton Corporation on February 3, 2010 and the separate account of \$116,264 was transferred January 29, 2010.

13. SUBSEQUENT EVENTS

Subsequent events have been evaluated through July 6, 2010, the date financial statements were available to be issued. The transfer of Moeller assets occurred on February 3, 2010 a total of \$9,036,854 was available and transferred; less ING fees of \$5,976.00.

RETIREMENT PLAN FOR EMPLOYEES OF MOELLER ELECTRIC CORPORATION

LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EMPLOYER IDENTIFICATION NUMBER 36-2529924, PLAN 001

FOR THE PERIOD ENDED JANUARY 29, 2010

a) (b)	Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
*	Aetna Life Insurance Company	Disbursement Payment Account	\$ 116,264	\$ 116,264
*	Aeltus Investment Management, Inc.	Cash Management Fund	<u>8,920,590</u>	<u>8,920,590</u>
			<u>\$9,036,854</u>	<u>\$9,036,854</u>

* Parties in Interest

RETIREMENT PLAN FOR EMPLOYEES OF MOELLER ELECTRIC CORPORATION

LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

EMPLOYER IDENTIFICATION NUMBER 36-2529924, PLAN 001

FOR THE PERIOD ENDED JANUARY 29, 2010

Description	Purchases		Number of Sales	Sales	
	Number of Purchases	Cost of Purchases		Sales Proceeds	Net Gain (Loss)
Sale of International Equity Fund				\$ 410,133	\$(21,978)
Sale of Small Capitalization Equity Fund				445,299	(13,598)
Sale of Core Fixed Income				4,345,223	70,114
Sale of Research Advantage Fund				1,913,766	(83,609)
Sale of Opportunistic Equity Fund				1,748,572	(54,662)

- (a) Represents Transactions or a series of transactions in excess of 5% of the fair value of plan assets at the beginning of the year.

Retirement Plan for Employees of Moeller Electric Corporation
Plan 001
Yr ended 1/29/10

Reconciliation of Form 5500 Schedule H, Part I presentation to audited financial statements:

	<u>Per Financial Statements:</u>	<u>Reclassification</u>	<u>Per Form 5500:</u>
Total assets:	9,036,854	(9,036,854)	-
Total liabilities:	(9,036,854)	9,036,854	-
Net assets:	-	-	-

RETIREMENT PLAN FOR EMPLOYEES OF MOELLER ELECTRIC CORPORATION

LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EMPLOYER IDENTIFICATION NUMBER 36-2529924, PLAN 001

FOR THE PERIOD ENDED JANUARY 29, 2010

a) (b)	Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
*	Aetna Life Insurance Company	Disbursement Payment Account	\$ 116,264	\$ 116,264
*	Aeltus Investment Management, Inc.	Cash Management Fund	<u>8,920,590</u>	<u>8,920,590</u>
			<u>\$9,036,854</u>	<u>\$9,036,854</u>

* Parties in Interest

RETIREMENT PLAN FOR EMPLOYEES OF MOELLER ELECTRIC CORPORATION

LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

EMPLOYER IDENTIFICATION NUMBER 36-2529924, PLAN 001

FOR THE PERIOD ENDED JANUARY 29, 2010

Description	Purchases		Number of Sales	Sales	
	Number of Purchases	Cost of Purchases		Sales Proceeds	Net Gain (Loss)
Sale of International Equity Fund				\$ 410,133	\$(21,978)
Sale of Small Capitalization Equity Fund				445,299	(13,598)
Sale of Core Fixed Income				4,345,223	70,114
Sale of Research Advantage Fund				1,913,766	(83,609)
Sale of Opportunistic Equity Fund				1,748,572	(54,662)

- (a) Represents Transactions or a series of transactions in excess of 5% of the fair value of plan assets at the beginning of the year.

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**

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

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

OMB No. 1210-0110

2010**This Form is Open to Public
Inspection**

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 01/29/2010

▶ **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 RETIREMENT PLAN FOR EMPLOYEES OF MOELLER ELECTRIC CORPORATION	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF MOELLER ELECTRIC CORPORATION	D Employer Identification Number (EIN) 36-2529924
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2010</u>		
2 Assets:		
a Market value.....	2a	9,250,496
b Actuarial value.....	2b	9,231,994
3 Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a	88
b For terminated vested participants.....	3b	176
c For active participants:		
(1) Non-vested benefits.....	3c(1)	0
(2) Vested benefits.....	3c(2)	0
(3) Total active.....	3c(3)	0
d Total.....	3d	264
		12,092,297
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	6.66 %
6 Target normal cost.....	6	5,308

Statement by Enrolled Actuary

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

**SIGN
HERE**

Signature of actuary

Date

SCOT MARTIN

08-04380

Type or print name of actuary

Most recent enrollment number

BUCK CONSULTANTS, LLC

(201) 902-2300

Firm name

Telephone number (including area code)

500 PLAZA DRIVE

SECAUCUS

NJ 07096-1533

Address of the firm

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

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

Schedule SB (Form 5500) 2010
v.092308.1

Part II		Beginning of year carryover and prefunding balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8).....	0	0
10	Interest on item 9 using prior year's actual return of _____ %		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>8.21</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance.....		0
12	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)	0	0

Part III		Funding percentages	
14	Funding target attainment percentage.....	14	76.34 %
15	Adjusted funding target attainment percentage.....	15	76.34 %
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	83.55 %
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
02/12/2010	35,642				
10/15/2010	18,462				
Totals ▶			18(b)	54,104	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	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	52,928

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No

c If 20a is "Yes," see instructions and complete the following table as applicable:

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

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

21 Discount rate:				
a Segment rates:	1st segment: 5.03 %	2nd segment: 6.73 %	3rd segment: 6.82 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
27 If the plan is 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	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29	0
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	5,308
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	2,860,303	47,603
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33).....	34	52,911
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	52,911
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	52,928
38 Interest-adjusted excess contributions for current year (see instructions).....	38	17
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

The Retirement Plan for Employees of Moeller Electric Corporation
Eaton Corporation
EIN 36-2529924
PN 001

Attachment to 2010 Schedule SB

Schedule SB, Part V - Statement Regarding ERISA Section 103(d)(10)

The actuarial assumptions used in the valuation are predicated on the assumption that the plan will continue indefinitely and do not anticipate the possible effects of extraordinary events which may occur after the valuation date. To the best of our knowledge and belief, based on inquiries made of the plan administrator, no extraordinary events have occurred since the valuation date which, in our judgment, may require a material increase in the plan's annual rate of cost or required contribution except for the following:

On January 29, 2010, the Retirement Plan for Employees of Moeller Electric Corporation was merged into the Pension Plan for Eaton Corporation Employees (EIN: 34-0196300; PN: 029).

The Retirement Plan for Employees of Moeller Electric Corporation
Eaton Corporation
EIN 36-2529924
PN 001

Schedule SB, Line 24 – Change in Actuarial Assumptions

Estimated plan related expenses were changed from \$73,300 for 2009 to \$63,700 for 2010.
The amount added to the target normal cost for 2010 was 1/12 of this amount (i.e. \$5,308) to reflect the one-month 2010 short plan year.

The Retirement Plan for Employees of Moeller Electric Corporation
Eaton Corporation
EIN 36-2529924
PN 001

Schedule SB, Line 25 – Change in Method

Interest Rate

Discount rates for determining target liabilities were changed from the full yield curve with a two month lookback to segment rates with a four month lookback

Mortality

Mortality rates for determining target liabilities were changed from the prescribed combined table to the prescribed separate table

The Retirement Plan for Employees of Moeller Electric Corporation**Eaton Corporation**

EIN 36-2529924

PN 001

Schedule SB, Line 32 – Schedule of Amortization Bases

A. Amortization charges:

<u>Date Established</u>	<u>Type of Base</u>	<u>Shortfall Amortization Installment</u>	<u>Years Remaining</u>	<u>Present value of Remaining Installments</u>
1/1/2008	Shortfall	\$407,563	5	\$ 1,851,755
1/1/2009	Shortfall	\$(53,159)	6	\$ (279,910)
1/1/2010	Shortfall	<u>\$216,837</u>	<u>7</u>	<u>\$1,288,458</u>
Total Charges (Annual).....		\$571,241		\$ 2,860,303
Total Charges (Prorated).....		\$47,603		

Retirement Plan for Moeller Electric Corporation Employees**Eaton Corporation**

EIN 36-2529924 PN 001

Schedule SB Part V-Statement of Actuarial Assumptions/Methods***Interest/Discount Rates***

Funding

Current Year:	First Segment Rate	5.03%
	Second Segment Rate	6.73%
	Third Segment Rate	6.82%
	Effective Interest rate	6.66%

Prior Year:

The full yield curve with a 2-month lookback.

Yield Curve with 2-Month Lookback Sample Rates	
Yield	Rate
1	5.45 %
2	6.83 %
3	7.64 %
4	7.95 %
5	8.11 %
10	8.81 %
20	8.22 %
30	7.50 %

Effective Interest rate 8.21%

Expected Earnings Rates on Assets (for Valuation Assets)

The expected return on plan assets is 8.00% per annum, limited by PPA to the applicable Third Segment Rate as follows:

2009 measurement period:	6.69%
2008 measurement period:	6.43%

Employee data used in valuation:

The valuation is based on data provided by the Company, of all persons who participated in the Plan during the year ending on the valuation date, whether in an active or retired status. Relevant data concerning such persons is provided on such tapes and listings or in information provided by the Company for use in previous valuations, and reasonable estimates are employed if any data is unavailable.

Retirement Plan for Moeller Electric Corporation Employees**Eaton Corporation**

EIN 36-2529924 PN 001

Schedule SB Part V-Statement of Actuarial Assumptions/Methods***Economic Assumptions***

Salary increase assumption

None

Expenses

Expected plan related expenses of \$5,308 (1/12 of the expected annual expenses of \$63,700) were added to the Target Normal Cost.

Non-Economic Assumptions

Disability Rates

None

Marital Status

Male/Female participants are assumed to be three years older/younger than their contingent annuitants.

Rates of retirement

Future retirements from active and terminated vested status are assumed to occur at age 63.

Rates of Mortality

2010 Static Mortality

Frequency of Payment Forms for Active and Terminated Vested Participants

Option	Assumption
Single Life Annuity	68%
50% Joint and Survivor	12%
66 2/3% Joint and Survivor	5%
75% Joint and Survivor	0%
100% Joint and Survivor	15%

Retirement Plan for Moeller Electric Corporation Employees**Eaton Corporation**

EIN 36-2529924 PN 001

Schedule SB Part V-Statement of Actuarial Assumptions/Methods***Methods***

Asset Valuation Method

The Valuation Assets are determined using a method that spreads assets gain/ (losses) over 2 years. The gain/ (loss) for each period is determined as the actual return during the period less the expected return based on an assumed earnings rate chosen by the actuary but required by PPA to be not greater than the applicable third segment rate. The resulting value is constrained to be within a corridor of 90% to 110% of market value. The discounted value of accrued contributions, if any, is included in the Valuation Assets.

Short Plan Year

The total funding requirement for the short 2010 plan year was determined to be equal to the funding requirement for a full 12-month year multiplied by the fraction of 1 (the number of months in the short plan year) divided by 12.

Amendments

All plan amendments adopted on or before the first day of the plan year are reflected in this report. All plan amendments adopted after the first day of the plan year are not reflected in this report.

Retirement Plan for Moeller Electric Corporation Employees

Eaton Corporation

EIN 36-2529924 PN 001

Schedule SB Part V-Summary of Plan Provisions

A. Effective Date - Plan adopted May 1, 1970; amended as of May 1, 1976 for ERISA; and restated effective January 1, 2001. Latest amendment effective January 1, 2002.

B. Service- A year of service for vesting and benefits means a plan year in which the employee completes 1,000 hours of service. Partial credit for under 1, 000 hours is only given for benefit credit. No service is credited after December 17, 2004.

Service Eligibility Requirements – Employees become members on the first January 1 or July 1 upon which the following requirements have been satisfied.

(a) Completion of one year of service (during first 12 months of employment or any subsequent plan year); and

(b) Attainment of age 21

C. Employee Contributions - None.

D. Normal Retirement Benefits:

1. Eligibility - Age 65.

2. Amount of annual pension –

On or after May 1, 1989: The sum of 1% of final average five-year earnings not in excess of covered compensation plus 1.5% of final average five-year earnings in excess of covered compensation, multiplied by credited service, to a maximum of 30 years of credited service. Covered compensation is the average of the Social Security taxable wage bases over the 35-year period ending in the year of attainment of Social Security retirement age.

However, the amount of pension will never be less than the benefit accrued as of May 1, 1989 under the prior benefit formula. Greater of (a) and (b) as follows:

E. Early Retirement Benefits:

1. Eligibility – Age 55 for employees hired before May 1, 1976; age 55 with 5 years of service for all others.

Retirement Plan for Moeller Electric Corporation Employees

Eaton Corporation

EIN 36-2529924 PN 001

Schedule SB Part V-Summary of Plan Provisions

2. Amount of annual pension:

A monthly pension computed as for normal retirement, but based on service and salary earned to Early Retirement Date. The member may elect to have his pension commence prior to his Normal Retirement Date but after his termination of service in a reduced amount which shall be his accrued benefit less a percentage of this benefit. The percentage reduction is equal to 5/9 of 1% for each of the first sixty months and 5/18 of 1% for each additional month by which the date on which benefits commence precedes the first day of the month coinciding with or next following the member's sixty-fifth birthday.

F. Deferred Retirement

1. Eligibility – 5 years of service
2. Amount of annual pension – Monthly benefit, based on service and salary to date of termination, payable commencing at normal retirement date or in a reduced amount at early retirement date (if eligible).

G. Pre-retirement Death Benefits:

If a member eligible for a vested benefit and not receiving benefits dies while covered by the plan, his surviving spouse shall receive a lifetime benefit equal to the amount that would have been payable to her if the member had retired early on the first day of the month of death, or age 55 if not eligible for early retirement, and had elected a 50% Joint and Survivor benefit.

Form of Pension:

The normal form of pension is a Life Annuity. For a married employee, an actuarially reduced pension will be payable in the form of a Joint and Survivor Annuity unless the employee properly elects to receive either the normal form of pension or an optional form of benefit.

H. Optional Forms of Payment Available under the Plan

Optional Forms of Payment Available:

Single Life Annuity
50% Joint and Survivor Annuity
66 2/3 % Joint and Survivor Annuity
75% Joint and Survivor Annuity
100% Joint and Survivor Annuity

Retirement Plan for Moeller Electric Corporation Employees

Eaton Corporation

EIN 36-2529924 PN 001

Schedule SB Part V-Summary of Plan Provisions

These optional forms of payments are determined on the following actuarial equivalence basis:

Interest rate - 7.00%

Mortality table - The 1984 UNISEX Pension Mortality Table with ages set forward 1 year for employees and set back 4 years for beneficiaries.

Amendments

All plan amendments adopted on or before the first day of the plan year are reflected in this report. All plan amendments adopted after the first day of the plan year are not reflected in this report.

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment 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 01/01/2010 and ending 01/29/2010

- A** This return/report is for: ☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) _____
- B** This return/report is: ☐ the first return/report; ☒ the final return/report; ☐ an amended return/report; ☒ a short plan year return/report (less than 12 months).
- C** If the plan is a collectively-bargained plan, check here. ☐
- D** Check box if filing under: ☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description) _____

Part II Basic Plan Information - enter all requested information

1 a Name of plan RETIREMENT PLAN FOR EMPLOYEES OF MOELLER ELECTRIC CORPORATION	1 b Three-digit plan number (PN) ► <u>001</u> 1 c Effective date of plan <u>05/01/1970</u>
2 a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) MOELLER ELECTRIC CORPORATION C/O EATON CORPORATION 1111 SUPERIOR AVENUE CLEVELAND OH 44114-2584	2 b Employer Identification Number (EIN) <u>36-2529924</u> 2 c Sponsor's telephone number <u>216-523-5000</u> 2 d Business code (see instructions) <u>335900</u>

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

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

SIGN HERE	<u>Larry M. Sewell</u>	<u>10/30/2010</u>	<u>Larry M. Sewell</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2009)
v.092307.1

3 a Plan administrator's name and address (If same as plan sponsor, enter "Same") SAME	3 b Administrator's EIN	
	3 c Administrator's telephone number	

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4 b EIN 4 c PN
---	-------------------------------------

5 Total number of participants at the beginning of the plan year	5	264
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	0
b Retired or separated participants receiving benefits	6b	0
c Other retired or separated participants entitled to future benefits	6c	0
d Subtotal. Add lines 6a, 6b, and 6c	6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	0
f Total. Add lines 6d and 6e	6f	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	0
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	

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

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

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

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

a Pension Schedules	b General Schedules
(1) ☒ R (Retirement Plan information) (2) ☐ MB (Multiemployer Defined Benefit and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single - Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(1) ☒ H (Financial Information) (2) ☐ I (Financial Information - Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)