

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</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 CRYSTAL SPRINGS PLANT-KUHLMAN ELECTRIC CORPORATION RETIREMENT INCOME PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">002</td> </tr> <tr> <td colspan="2">1c Effective date of plan 09/01/1967</td> </tr> </table>	1b Three-digit plan number (PN) ▶	002	1c Effective date of plan 09/01/1967	
1b Three-digit plan number (PN) ▶	002				
1c Effective date of plan 09/01/1967					
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) KUHLMAN ELECTRIC CORPORATION C/O ABB INC. 12040 REGENCY PARKWAY, SUITE 200 CARY, NC 27518	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) 38-0736390</td> </tr> <tr> <td>2c Sponsor's telephone number 919-856-2360</td> </tr> <tr> <td>2d Business code (see instructions) 335900</td> </tr> </table>	2b Employer Identification Number (EIN) 38-0736390	2c Sponsor's telephone number 919-856-2360	2d Business code (see instructions) 335900	
2b Employer Identification Number (EIN) 38-0736390					
2c Sponsor's telephone number 919-856-2360					
2d Business code (see instructions) 335900					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/05/2011	DANIEL HAGMANN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/04/2011	ISMO HAKA
	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 (2010)
v.092307.1

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

KUHLMAN ELECTRIC CORPORATION

C/O ABB INC.
12040 REGENCY PARKWAY, SUITE 200
CARY, NC 27518**3b** Administrator's EIN

38-0736390

3c Administrator's telephone number

919-856-2360

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**

235

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**

75

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

63

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

69

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

207

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

25

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

232

g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....**6g****h** Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....**6h**

0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)**7****8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1B 1G

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

- (1) ☐ Insurance
- (2) ☐ Code section 412(e)(3) insurance contracts
- (3) ☒ 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) ☐ **A** (Insurance Information)
- (4) ☒ **C** (Service Provider Information)
- (5) ☒ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

▶ **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>CRYSTAL SPRINGS PLANT-KUHLMAN ELECTRIC CORPORATION RETIREMENT INCOME PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>KUHLMAN ELECTRIC CORPORATION</u>	D Employer Identification Number (EIN) <u>38-0736390</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2010</u>	
2 Assets:	
a Market value	2a <u>5690032</u>
b Actuarial value	2b <u>5635625</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>78</u> <u>2189421</u>
b For terminated vested participants	3b <u>74</u> <u>439942</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>24396</u>
(2) Vested benefits	3c(2) <u>2125285</u>
(3) Total active	3c(3) <u>83</u> <u>2149681</u>
d Total	3d <u>235</u> <u>4779044</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>6.64</u> %
6 Target normal cost	6 <u>147820</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>09/30/2011</u>
Signature of actuary <u>JOHN D. STEELE</u>	Date <u>11-05326</u>
Type or print name of actuary <u>TOWERS WATSON DELAWARE INC.</u>	Most recent enrollment number <u>203-326-5400</u>
Firm name <u>ONE STAMFORD PLAZA</u> <u>263 TRESSER BOULEVARD</u> <u>STAMFORD, CT 06901-3226</u>	Telephone number (including area code)
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)	44238	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).....	44238	0
10	Interest on item 9 using prior year's actual return of <u>29.62</u> %	13103	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		244238
b	Interest on (a) using prior year's effective rate of <u>8.16</u> %		19930
c	Total available at beginning of current plan year to add to prefunding balance		264168
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).....	57341	0

Part III Funding percentages			
14	Funding target attainment percentage.....	14	116.72 %
15	Adjusted funding target attainment percentage.....	15	117.92 %
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	128.04 %
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
12/15/2010	100000				
Totals ►			18(b)	100000	18(c)
					0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	94040

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	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	0
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment		
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	0
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	94040
38 Interest-adjusted excess contributions for current year (see instructions).....	38	94040
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

SCHEDULE C (Form 5500) 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
		2010
		This Form is Open to Public Inspection.
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan CRYSTAL SPRINGS PLANT-KUHLMAN ELECTRIC CORPORATION RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 KUHLMAN ELECTRIC CORPORATION	D Employer Identification Number (EIN) 38-0736390	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

FIDELITY INVESTMENTS

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	CONTRACT ADMINISTRATOR	33889	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

COOLEY LLP

94-1140085

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29	LEGAL	17868	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PIMCO FIXED INCOME

33-0629048

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGEMENT	10644	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MARATHON

95-4328983

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGEMENT	9279	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

TOWERS WATSON

53-0181291

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	ACTUARY	5697	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BNY MELLON

13-5160382

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
25	TRUSTEE	3191	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

CAPITAL GUARDIAN

95-2553868

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGEMENT	2958	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

SYSTEMATIC FINANCIAL MGMT

22-3367558

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGEMENT	945	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

CLIFTON GROUP

41-0995965

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGEMENT	565	Yes ☒ No ☐	Yes ☒ No ☐	0	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
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(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:

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
		2010
		This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan CRYSTAL SPRINGS PLANT-KUHLMAN ELECTRIC CORPORATION RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 KUHLMAN ELECTRIC CORPORATION	D Employer Identification Number (EIN) 38-0736390	

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

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	19677	20724
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	0	38185
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	5712593	6164454
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	5732270	6223363

Liabilities

g Benefit claims payable	1g		230
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	123458	45575
k Total liabilities (add all amounts in lines 1g through 1j)	1k	123458	45805

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	5608812	6177558
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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)	100000	
(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)		100000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		829825
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		929825

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	242108	
(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)		242108
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)	28037	
(2) Contract administrator fees	2i(2)	33889	
(3) Investment advisory and management fees	2i(3)	36827	
(4) Other	2i(4)	20218	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		118971
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		361079

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		568746
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: ERNST & YOUNG LLP

(2) EIN: 34-6565596

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		40000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

- 5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)

5b(2) EIN(s)

5b(3) PN(s)

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan <u>CRYSTAL SPRINGS PLANT-KUHLMAN ELECTRIC CORPORATION RETIREMENT INCOME PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>KUHLMAN ELECTRIC CORPORATION</u>	D Employer Identification Number (EIN) <u>38-0736390</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-3192613</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.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2010
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate item 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____



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Report of Independent Auditors

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

We were engaged to audit the accompanying statement of net assets available for benefits and statement of accumulated plan benefits of the Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan as of December 31, 2010 and the related statement of changes in net assets available for benefits and statement of changes in accumulated plan benefits for the year then ended. These financial statements are the responsibility of the Plan's management. Other auditors were engaged to audit the financial statements of the Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan for the year ended December 31, 2009. Their report dated October 2, 2010, disclaimed an opinion on those financial statements 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.

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 investment information summarized in Note 5 as of and for the year ended December 31, 2010, which was certified by BNY Mellon, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2010, that the information provided to the plan administrator by the trustee 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 financial statements as of and for the year ended December 31, 2010 taken as a whole. The form and content of the information included in the financial statements, other than that derived from the investment information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States 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.

Ernst & Young LLP

September 30, 2011

FINANCIAL STATEMENTS

Crystal Springs Plant of Kuhlman Electric Corporation
Retirement Income Plan
Years Ended December 31, 2010 and 2009
With Report of Independent Auditors

Ernst & Young LLP

 **ERNST & YOUNG**

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Financial Statements

Years Ended December 31, 2010 and 2009

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Report of Independent Auditors

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

We were engaged to audit the accompanying statement of net assets available for benefits and statement of accumulated plan benefits of the Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan as of December 31, 2010 and the related statement of changes in net assets available for benefits and statement of changes in accumulated plan benefits for the year then ended. These financial statements are the responsibility of the Plan's management. Other auditors were engaged to audit the financial statements of the Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan for the year ended December 31, 2009. Their report dated October 2, 2010, disclaimed an opinion on those financial statements 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.

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 investment information summarized in Note 5 as of and for the year ended December 31, 2010, which was certified by BNY Mellon, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2010, that the information provided to the plan administrator by the trustee 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 financial statements as of and for the year ended December 31, 2010 taken as a whole. The form and content of the information included in the financial statements, other than that derived from the investment information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States 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.

Ernst & Young LLP

September 30, 2011

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Statements of Net Assets Available for Benefits

	December 31	
	2010	2009
Assets		
Cash	\$ 20,724	\$ 19,677
Interest in the ABB Inc. Master Trust, at fair value	6,164,454	2,401,275
Interest in the Kuhlman Electric Corporation Salaried and Hourly Pension Plan Trust at fair value	—	3,311,318
Plan receivable	38,185	—
Total assets	6,223,363	5,732,270
Liabilities		
Accrued expenses	45,575	123,458
Net assets available for benefits	\$ 6,177,788	\$ 5,608,812

See accompanying notes.

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Statements of Changes in Net Assets Available for Benefits

	Year Ended December 31	
	2010	2009
Additions to (deductions from) net assets attributed to:		
Plan interest in net investment gain of the ABB Inc. Master Trust	\$ 829,825	\$ 540,104
Plan interest in net investment gain from the Kuhlman Electric Corporation Salaried and Hourly Pension Plan Trust	—	734,959
Employer contributions	100,000	250,000
Benefits paid to participants	(241,878)	(230,334)
Administrative and other expenses	(118,971)	(229,522)
Net increase	568,976	1,065,207
Net assets available for benefits:		
Beginning of year	5,608,812	4,543,605
End of year	\$ 6,177,788	\$ 5,608,812

See accompanying notes.

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Statements of Accumulated Plan Benefits

	December 31	
	2010	2009
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving payments	\$ 2,171,735	\$ 2,052,552
Other participants	3,616,409	3,262,188
Total vested benefits	5,788,144	5,314,740
Nonvested benefits	—	8,328
Total actuarial present value of accumulated plan benefits	\$ 5,788,144	\$ 5,323,068

See accompanying notes.

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Statements of Changes in Accumulated Plan Benefits

	Year Ended December 31	
	2010	2009
Actuarial present value of accumulated plan benefits, beginning of year	\$ 5,323,068	\$ 4,748,036
Increase (decrease) during the year attributable to:		
Benefits accumulated and Plan experience	31,577	85,993
Change in actuarial assumptions	387,323	429,224
Increase for interest due to decrease in discount period	288,054	291,715
Benefits paid	(241,878)	(231,900)
Net increase	465,076	575,032
Actuarial present value of accumulated plan benefits, end of year	<u>\$ 5,788,144</u>	<u>\$ 5,323,068</u>

See accompanying notes.

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Notes to Financial Statements

December 31, 2010

1. Description of Plan

The following brief description of the Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan Document for more complete information.

General: The Plan was established effective September 1, 1967 to provide retirement benefits to eligible employees of Kuhlman Electric Corporation (the “Company” or “Employer”). Kuhlman Electric Corporation was acquired by ABB Inc. in 2008. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”). The Plan is also subject to the agreement effective November 7, 1998 with The International Union of Electronic, Electrical, Salaried, Machine and Furniture Workers, AFL-CIO and its Local 799. No employees hired May 1, 2006 and thereafter are eligible to participate in the Plan.

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

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

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

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Notes to Financial Statements (continued)

1. Description of Plan (continued)

employed to normal retirement age with their Credited Service remaining the same as at the time they became disabled.

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

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

Funding Policy

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

It is the Company's intention to only make contributions that are tax-deductible. For each of the years ended December 31, 2010 and 2009, the Plan has satisfied the minimum funding requirements of ERISA.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

Payment of Benefits

Benefit payments are recorded when paid to participants.

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

Use of Estimates

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

Valuation of Investments and Income Recognition

The Plan's investment assets (along with the assets of other plans of ABB Inc.) are held by BNY Mellon ("Mellon") as of December 31, 2010 and for the period March 27, 2009 through December 31, 2010 and SEI Trust Company ("SEI") as of January 4, 2010 and for period January 1, 2009 through January 4 2010 (the Trustees) in accordance with Master Trust Agreements between ABB Inc. and BNY Mellon (The ABB Inc. Master Trust) and SEI (The Kuhlman Electric Corporation Salaried and Hourly Pension Plan Trust), collectively referred to as the "Master Trusts".

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

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

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

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

New Accounting Pronouncements

In January 2010, the FASB issued Accounting Standards Update 2010-06, *Improving Disclosures about Fair Value Measurements*, ("ASU 2010-06"). ASU 2010-06 amended ASC 820 to clarify certain existing fair value disclosures and require a number of additional disclosures. The guidance in ASU 2010-06 clarified that disclosures should be presented separately for each "class" of assets and liabilities measured at fair value and provided guidance on how to determine the appropriate classes of assets and liabilities to be presented. ASU 2010-06 also clarified the requirement for entities to disclose information about both the valuation techniques and inputs used in estimating Level 2 and Level 3 fair value measurements. In addition, ASU 2010-06 introduced new requirements to disclose the amounts (on a gross basis) and reasons for any significant transfers between Levels 1, 2 and 3 of the fair value hierarchy and present information regarding the purchases, sales, issuances and settlements of Level 3 assets and liabilities on a gross basis. With the exception of the requirement to present changes in Level 3 measurements on a gross basis, which is delayed until 2011, the guidance in ASU 2010-06 becomes effective for reporting periods beginning after December 15, 2009. Since ASU 2010-06 only affects fair value measurement disclosures, adoption of ASU 2010-06 did not affect the Plan's net assets available for benefits or its changes in net assets available for benefits.

In May 2011, the FASB issued Accounting Standards Update 2011-04, *Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRSs*, (ASU 2011-04). ASU 2011-04 amended ASC 820, *Fair Value Measurements and Disclosures*, to converge the fair value measurement guidance in US generally accepted accounting principles (GAAP) and International Financial Reporting Standards (IFRSs). Some of the amendments clarify the application of existing fair value measurement requirements, while other amendments change a particular principle in ASC 820. In addition, ASU 2011-04 requires additional fair value disclosures [although certain of these new disclosures will not be required for nonpublic entities]. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. Plan management is currently evaluating the effect that the provisions of ASU 2011-04 will have on the Plan's financial statements.

Securities Lending

As of December 31, 2010 and 2009, the ABB Inc. Master Trust participated in the Trustee's securities lending program for securities held in custody at the Trustee. These securities are lent to certain unrelated third-party brokers in exchange for collateral, usually in the form of cash. Collateralization levels are equal to a percentage of the market value of the borrowed securities.

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

For U.S. securities, collateral shall not be less than 102% of the fair value of the loaned securities, and for non-U.S. securities, collateral shall not be less than 105% of the fair value of the loaned securities unless it is denominated in the same currency as the collateral, in which case it will be 102% of the fair value. Collateral received is invested in a short-term collateral reinvestment fund that is managed by BNY Mellon, and the fund consists of high quality short-term investments. The value of loaned securities in the Master trust amounted to \$70,931,877 and \$47,154,894 at December 31, 2010 and 2009, respectively. The obligation to return collateral is reflected as a liability in the Master Trust's financial statements. Income from securities lending is included in other investment income in Note 4.

Derivatives

The ABB Inc. Master Trust invests in S&P 500 futures and foreign exchange contracts to hedge future market risks. The Master Trust holds some securities valued in currencies other than the U.S. dollar. To reduce the impact of currency fluctuations on the value of these securities, the ABB Inc. Master Trust employs a currency overlay manager who utilizes foreign exchange contracts to hedge the ABB Inc. Master Trust's exposure to these foreign currencies. The ABB Inc. Master Trust employs managers who utilize S&P 500 futures contracts to mitigate the ABB Inc. Master Trust's U.S. equity exposure. Contracts are marked to market daily with the prime broker. The fair value of these instruments is determined by the Trustee at year end. The Master Trust's exposure related to derivatives was \$31,638,250 and \$47,371,355 as of December 31, 2010 and 2009, respectively. The fair value of derivative contracts approximates 3% of the ABB Inc. Master Trust's exposure. The values of such derivative contracts are included within the respective investment category in Note 4.

Investment Risk

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

Subsequent Events

Management evaluated subsequent events for the Plan through September 30, 2011, the date the financial statements were available to be issued.

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Notes to Financial Statements (continued)

3. Actuarial Present Value of Accumulated Plan Benefits

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

Benefits payable under all circumstances (retirement, death, disability, and termination of employment), are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits as of December 31, 2010 and 2009 were determined by the Plan's actuary, Towers Watson & Company, using employee data supplied by the Company as of January 1, 2010 and 2009, and projected to the respective valuation date, and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements for events such as death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The actuarial cost method used to determine the actuarial present value of accumulated plan benefits is the projected unit credit cost method. A summary of the significant actuarial assumptions underlying the actuarial valuation as of December 31, 2010 and 2009 are as follows:

Mortality – 2010: Based on the Retirement Plans – PPA 2011 Static Mortality Table split between annuitants and non-annuitants and sex distinct.

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

Interest – The assumed interest rates utilized to calculate accumulated plan benefits at December 31, 2010 and 2009 were 5.05% and 5.60%, respectively. The change in interest rates is reflected in the "change in actuarial assumptions" in the accompanying Statements of Changes in Accumulated Plan Benefits.

Retirement age – 2010 and 2009: Age 65 for terminated vested employees and the following chart of rates applies for active employees:

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Notes to Financial Statements (continued)

3. Actuarial Present Value of Accumulated Plan Benefits (continued)

Age	Percentage of Employees Expected to Retire Within One Year
60	8
61	11
62	20
63	15
64	30
65	100

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

4. Interest in Master Trusts

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

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

At December 31, 2010 and 2009, the Plan had a .58% and .25% interest in the net assets of the Master Trust held by BNY Mellon, respectively. At December 31, 2009, the plan had a 15% interest in the net assets of the Master Trust held by SEI.

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Notes to Financial Statements (continued)

4. Interest in Master Trusts (continued)

Effective December 31, 2009, the Master Trust Agreement with SEI was terminated and all investments held in the SEI Master Trust, other than common stocks, were liquidated to cash and subsequently transferred to the Master Trust held by BNY Mellon on January 4, 2010. The Common stock investments were transferred in-kind directly to the Master Trust held by BNY Mellon on January 4, 2010.

The following tables present the net assets for the Master Trust held by BNY Mellon and the net investment gain for the Master Trust:

	December 31	
	2010	2009
Assets:		
Cash	\$ 25,296,810	\$ 17,397,859
Fixed income	368,423,540	339,760,589
U.S. equities	198,281,116	170,812,129
International equities	307,560,239	279,346,678
Securities on loan against collateral	72,839,926	48,610,282
Adjustment for securities lending loss	(429,205)	(574,216)
Alternative investments	157,937,065	143,754,678
Total assets	\$ 1,129,909,491	\$ 999,107,999
Liabilities:		
Liability for collateral deposits	(70,931,877)	(47,154,894)
Due to collateral borrower	(1,908,049)	(1,455,388)
Net assets	\$ 1,057,069,565	\$ 950,497,717

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Notes to Financial Statements (continued)

4. Interest in Master Trusts (continued)

Net investment gain for the Master Trust held by BNY Mellon is as follows:

	Year Ended December 31	
	2010	2009
Investment income:		
Interest	\$ 9,167,985	\$ 9,623,542
Dividends	10,289,096	12,138,311
Other income	213,253	233,318
	<u>19,670,334</u>	<u>21,995,171</u>
Net realized and unrealized appreciation in fair value of investments:		
Fixed income	20,070,519	11,604,535
U.S. equities	36,221,293	43,891,400
International equities	38,858,724	67,328,807
Other investments	77,725	61,865
Alternative investments	22,980,534	20,548,728
	<u>118,208,795</u>	<u>143,435,335</u>
Total net investment gain	<u>\$ 137,879,129</u>	<u>\$ 165,430,506</u>

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

	December 31	
	2010	2009
Assets:		
Cash and equivalents	\$ —	\$ 19,526,419
Common stocks	—	2,603,922
Accrued income	<u>—</u>	<u>33,139</u>
	<u>\$ —</u>	<u>\$ 22,163,480</u>

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Notes to Financial Statements (continued)

4. Interest in Master Trusts (continued)

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

	Year ended December 31	
	2010	2009
Interest and dividends	\$ -	\$ 647,712
Net appreciation in fair value of investments:		
Common stocks and mutual funds	<u>-</u>	<u>4,450,198</u>
	<u>\$ -</u>	<u>\$ 5,097,910</u>

5. Investments Certified by Trustee

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Company has obtained certification from the Trustees as to the completeness and accuracy of the investments and investment activity (except for investments classified as alternative investments and related investment activity at December 31, 2010 and the year then ended) recorded by the Master Trusts as of and for the years ended December 31, 2010 and 2009 (the "Master Trust certifications"). Additionally, the Company has obtained certifications from the Trustees related to the Plan's interest in the Master Trusts and Master Trusts' investment activities as of and for the years ended December 31, 2010 and 2009 (the "Plan certifications"). Investment information certified by the Trustees at the Master Trust and Plan levels has not been audited by independent auditors.

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Notes to Financial Statements (continued)

5. Investments Certified by Trustee (continued)

At the ABB Inc. Master Trust level, the alternative investments and related investment activity as of December 31, 2010 and 2009 and for the years then ended are detailed below:

	December 31	
	2010	2009
Private equity investments	\$88,072,607	\$77,990,935
Distressed debt	26,188,533	27,178,130
Fund of funds	43,675,925	38,585,613
Total alternative investments	<u>\$157,937,065</u>	<u>\$143,754,678</u>

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

	Year Ended December 31	
	2010	2009
Net realized and unrealized appreciation in fair value of alternative investments	\$ 22,980,534	\$ 20,548,728

At the Plan level, the Plan's "Interest in the ABB, Inc. Master Trust" and "Interest in the Kuhlman Electric Corporation Salaried and Hourly Pension Plan Trust" as reflected in the accompanying statement of net assets available for benefits and the Plan's "Interest in net investment gain of the ABB Inc. Master Trust" and "Interest in net investment gain of the Kuhlman Electric Corporation Salaried and Hourly Pension Plan Trust" has also been certified by the Trustee. While the plan holds an undivided interest in the ABB Inc. Master Trust, the certified amounts for the Plans have been adjusted to reflect the ABB Inc. Master Trust alternative investments' fair values and net realized and unrealized appreciation of alternative investment noted above. These amounts represent 14.94% and 19.44% of the Plan's "Interest in the ABB, Inc. Master Trust" and "Interest in net realized and unrealized appreciation of the ABB Inc. Master Trust" at December 31, 2010 and for the year then ended and 15.12% and 14.29% of the Plan's "Interest in the ABB, Inc. Master Trust" and "Interest in net realized and unrealized appreciation of the ABB Inc. Master Trust" at December 31, 2009 and for the year then ended.

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Notes to Financial Statements (continued)

6. Fair Value Measurements

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

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

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

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

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

The methods used to measure the fair value calculation may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Master Trusts believe their valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Notes to Financial Statements (continued)

6. Fair Value Measurements (continued)

Following is a description of the valuation methodologies used for assets and liabilities measured at fair value. There have been no changes in the methodologies used at December 31, 2010 and 2009.

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

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

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

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

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

Other investments consist of investments in exchange traded funds (ETFs) which are valued at the closing price reported on the active market.

The following table sets forth by level, within the fair value hierarchy, the Master Trust's financial instruments at fair value as of December 31, 2010 and December 31, 2009:

Fair Value Measurements as of December 31, 2010				
	Level 1	Level 2	Level 3	Total
Assets				
Short term investments (a)	25,293,569	-	-	25,293,569
Collateral held for securities lending (b)	72,839,926	-	-	72,839,926
Fixed income (c)	66,030,006	279,950,111	23,773,017	369,753,134
U.S. equities (d)	165,470,933	30,831,556	-	196,302,489
International equities (e)	261,418,830	47,238,685	2,040	308,659,555
Alternative investments (f)	10,062,444	15,249,924	132,624,697	157,937,065
Total assets	\$601,115,708	\$373,270,276	\$156,399,754	\$1,130,785,738
Liabilities				
Securities on loan (g)	\$ (72,839,926)	\$ -	\$ -	\$ (72,839,926)
Total liabilities	\$ (72,839,926)	\$ -	\$ -	\$ (72,839,926)

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Notes to Financial Statements (continued)

6. Fair Value Measurements (continued)

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

The ASC 820 tables above exclude net receivables of \$447,042 at December 31, 2010 and net payables of \$3,355,816 at December 31, 2009 which are part of the Master Trust table in Note 4. Also excluded from the table above are securities lending losses of \$429,205 at December 31, 2010 and \$574,216 at December 31, 2009 which are in the Master Trust table in Note 4.

- This category consists of cash in a checking account.
- This collateral consists of cash provided by the borrower that is 102% of the value of the securities borrowed; subsequently this cash is invested in an overnight fund consisting of repos and time deposits and a liquidating trust invested in repos and asset-backed floating rate securities.
- This category includes investments in mutual funds and highly diversified pooled and separate accounts that invest in U.S. and internationally issued bonds. There are currently no redemption restrictions on these investments.
- This category includes investments in mutual funds and highly diversified pooled and separate accounts that invest in U.S. common stocks via direct purchases, ETFs and futures. There are currently no redemption restrictions on these investments.

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Notes to Financial Statements (continued)

6. Fair Value Measurements (continued)

- e. This category includes investments in mutual funds and highly diversified pooled, collective trusts and separate accounts that invest in international common stocks. A currency overlay strategy is also employed to add value and reduce currency risk. Some of these accounts have redemptive restrictions of up to one month notice.
- f. This category includes investments in private equity, distressed debt and fund of funds. By nature, these investments are illiquid and capital calls and distributions are determined by the investment manager.
- g. This category includes equities and fixed income securities out on loan supported by cash collateral with value in excess of the value of the securities loaned out.

The table below sets forth a summary of changes in the fair value of the Master Trust in BNY Mellon's Level 3 financial instruments for the years ended December 31, 2010 and 2009:

	December 31	
	2010	2009
Balance, beginning of year	\$138,760,217	\$89,598,191
Net realized gains	2,142,475	(1,875,326)
Changes in unrealized appreciation	27,512,943	22,677,619
Net purchases	(7,992,477)	4,906,776
Return of capital	(1,511,560)	(21,680)
Transfers in	\$282,395	24,582,634
Transfers out	(2,794,239)	(1,107,997)
Balance, end of year	\$156,399,754	\$138,760,217

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Notes to Financial Statements (continued)

6. Fair Value Measurements (continued)

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

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

- a. This category consists of cash in a checking account.
- b. This category includes investments in highly diversified separate accounts that invest in U.S. common stocks via direct purchases. There are currently no redemption restrictions on these investments.

7. Plan Termination

The Company expects to continue the Plan, but reserves the right to terminate the Plan or discontinue contributions subject to the provisions of ERISA.

In the event the Plan is terminated, the net assets of the Plan will be allocated as prescribed by ERISA and its related regulations, generally to provide the following benefits in the following order to the extent of the sufficiency of such assets, or portions thereof:

First, to that portion of a participant's accrued benefit which is derived from mandatory contributions to the Plan.

Second, equally among benefits of participants in the following two subcategories;

- In the case of benefits in any pay status three years prior to termination (at the lowest pay level in that period and at the lowest benefit level under the Plan during the five years prior to termination); and

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Notes to Financial Statements (continued)

7. Plan Termination (continued)

- In the case of benefits which would have been in pay status three years prior to termination had the participants been retired (and their benefits commenced then), at the lowest benefit level under the Plan during the five years prior to termination.

Third, among all other benefits (if any) of participants under the Plan; guaranteed under the termination insurance provisions of ERISA;

Fourth, among all other nonforfeitable (i.e., uninsured and vested) benefits under the Plan; and

Fifth, among all other benefits under the Plan.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") if the Plan terminates. However, the PBGC does not guarantee all types of benefits under the Plan and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees. For plan terminations occurring during 2010 and 2009, that ceiling, which is adjusted annually, is \$4,500 per month. Whether a particular participant's accumulated plan benefit will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the existing assets and the PBGC guaranty.

8. Income Tax Status

The Plan has received a determination letter from the Internal Revenue Service (IRS) dated June 7, 2002, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the Code) and therefore the related trust is exempt from taxation. Subsequent to this determination by the IRS, the Plan was amended. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualified status. The plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and therefore believes that the Plan, as amended, is qualified and the related trust is tax-exempt.

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Notes to Financial Statements (continued)

8. Income Tax Status (continued)

Accounting principles generally accepted in the United States require plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2007.

9. Related Party Transactions

Certain of the Plan's assets are invested in funds managed by the trustee of the Plan. These transactions qualify as party-in-interest transactions; however, they are exempt from the prohibited transactions rules under ERISA.

10. Differences Between the Financial Statements and Form 5500

The following is a reconciliation of net asset available for benefits per the financial statements to the Form 5500:

	December 31	
	2010	2009
Net assets available for benefits per the financial statements	\$ 6,177,788	\$ 5,608,812
Amounts allocated to withdrawn participants	230	-
Net assets available for benefits per Form 5500	<u>\$ 6,177,558</u>	<u>\$ 5,608,812</u>

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

Notes to Financial Statements (continued)

10. Differences Between the Financial Statements and Form 5500

The following is a reconciliation of benefits paid to participants per the financial statements to the Form 5500 for the year ended December 31, 2010:

	Year Ended December 31 2010
Benefits paid to participants per financial statements	\$ 241,878
Plus benefits payable at December 31, 2010	230
Benefits paid to participants per Form 5500	<u>\$ 242,108</u>

Amounts allocated to withdrawn participants are recorded on the Form 5500 for benefit claims that have been processed and approved for payment prior to year-end but not yet paid.

Ernst & Young LLP

Assurance | Tax | Transactions | Advisory

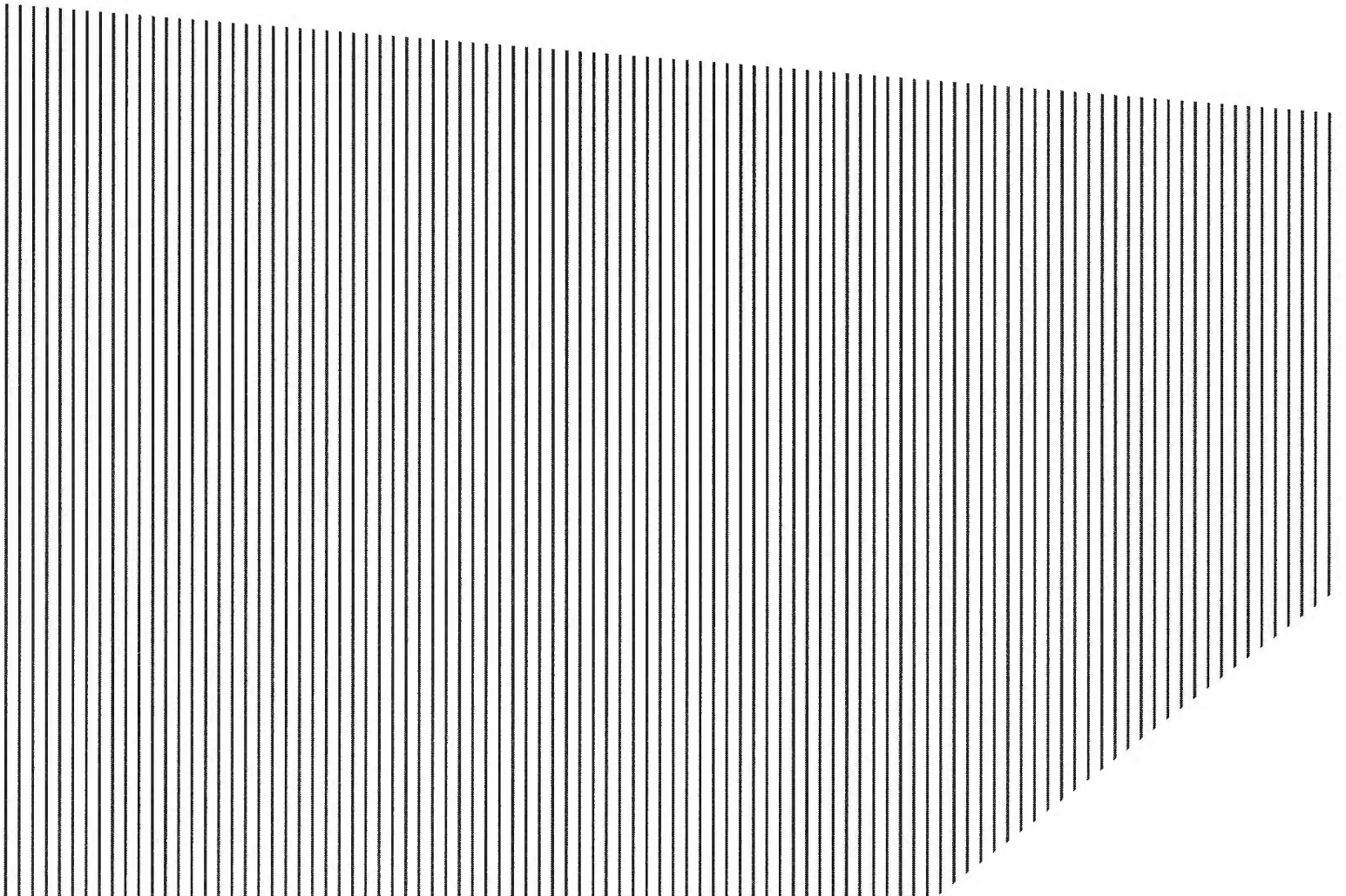
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SCHEDULE SB ATTACHMENTS

Statement by Enrolled Actuary

Plan Sponsor	Kuhlman Electric Corporation
EIN/PN	38-0736390/002
Plan Name	Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan
Valuation Date	January 1, 2010
Enrolled Actuary	John D. Steele
Enrollment Number	11-05326

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

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

**SCHEDULE SB
(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 12/31/2010▶ **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

Crystal Springs Plant-Kuhlman Electric Corp Ret Inc Plan

B Three-digit
plan number (PN) ▶

002

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

Kuhlman Electric Corporation

D Employer Identification Number (EIN)

38-0736390

E Type of plan: ☒ 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 1 Day 1 Year 2010**2** Assets:**a** Market value..... **2a** 5,690,032**b** Actuarial value..... **2b** 5,635,625**3** Funding target/participant count breakdown

(1) Number of participants

(2) Funding Target

a For retired participants and beneficiaries receiving payment..... **3a** 78 2,189,421**b** For terminated vested participants..... **3b** 74 439,942**c** For active participants:(1) Non-vested benefits..... **3c(1)** 24,396(2) Vested benefits..... **3c(2)** 2,125,285(3) Total active..... **3c(3)** 83 2,149,681**d** Total..... **3d** 235 4,779,044**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** 6.64 %**6** Target normal cost..... **6** 147,820**Statement by Enrolled Actuary**

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

**SIGN
HERE**John D. Steele 

Signature of actuary

John D. Steele

Type or print name of actuary

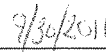
Towers Watson Delaware Inc.

Firm name

One Stamford Plaza
263 Tresser Boulevard
Stamford

CT 06901-3226

Address of the firm



Date

11-05326

Most recent enrollment number

(203) 326-5400

Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2010
v.092308.1

*Income Plan

Part II Beginning of year carryover and prefunding balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	44,238	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).....	44,238	0
10 Interest on item 9 using prior year's actual return of <u>29.62</u> %	13,103	
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		244,238
b Interest on (a) using prior year's effective rate of <u>8.16</u> %		19,930
c Total available at beginning of current plan year to add to prefunding balance		264,168
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)	57,341	0

Part III Funding percentages		
14 Funding target attainment percentage.....	14	116.72 %
15 Adjusted funding target attainment percentage.....	15	117.92 %
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	128.04 %
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
12/15/2010	100,000				
Totals ▶			18(b)	100,000	18(c)
					0

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	94,040

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 0
Part VIII Minimum required contribution for current year			
31 Target normal cost, adjusted, if applicable (see instructions)			31 0
32 Amortization installments:			
a Net shortfall amortization installment	Outstanding Balance	Installment	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount			33
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)			34 0
	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	0	0	0
36 Additional cash requirement (item 34 minus item 35)			36 0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)			37 94,040
38 Interest-adjusted excess contributions for current year (see instructions)			38 94,040
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)			39 0
40 Unpaid minimum required contribution for all years			40 0

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2010

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

Age	Rate of Retirement Independent	Rate of Retirement Dependent	Weighted Age
60	8.00%	8.00%	4.8
61	11.00%	10.12%	6.2
62	20.00%	16.38%	10.2
63	15.00%	9.83%	6.2
64	30.00%	16.70%	10.7
65	100.00%	38.97%	25.3
Average age at retirement			63.4
Nearest whole age			63

Plan Name: Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan
EIN / PN: 38-0736390 / 002
Plan Sponsor: Kuhlman Electric Corporation
Valuation Date: January 1, 2010

SCHEDULE SB ATTACHMENTS

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

Plan Sponsor

Kuhlman Electric Corporation

Plan Name

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

EIN/PN

38-0736390/002

Discount Rates

Current plan year PPA effective interest rate: 6.64%

Prior plan year PPA effective interest rate: 8.12%

Three-Segment Rates

Applicable month: September

Transition election: No transition

Assumed Cost of Living Adjustments

None

Inclusion Date

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

Administrative Expenses

The amount included this year for administrative expenses is \$79,666.

SCHEDULE SB ATTACHMENTS

Mortality

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

Retirement

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

Age	Rate
60	8%
61	11%
62	20%
63	15%
64	30%
65	100%

Termination

Representative termination rates are shown below:

Age	Males	Females
20	14.94%	24.95%
30	6.91%	9.93%
40	2.81%	4.87%
50	0.40%	1.67%

Disability

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

Disability Mortality

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

Compensation Increases

Not applicable.

SCHEDULE SB ATTACHMENTS

Future Increases in Social Security

Not applicable.

Future Increases in Maximum Benefits and Plan Compensation Limitations

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

Marriage

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

Employees

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

Asset Method

Under this method, the valuation assets are equal to the average of three values (all determined without regard to receivable contributions), the result increased by the discounted present value of contributions expected to be made after the valuation date based on the prior plan year PPA effective interest rate. This amount is then subject to a 10% corridor around the market value of assets (including the discounted present value of receivable contributions) as of the valuation date. The three values used to develop the average value are: the market value of assets as of the current valuation date, the adjusted market value of assets as of the prior valuation date and the adjusted market value of assets as of the second prior valuation date. The adjusted market value as of a relevant valuation date is equal to the market value of assets as of the prior valuation date increased by actual plan contributions and assumed return on plan assets and decreased by actual plan disbursements after that date until the current valuation date. The assumed rate of return on plan assets for the prior plan year (pursuant to IRS Notice 2009-22) was 6.69%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 7.50%, and the applicable limitation for the plan year, equal to 6.69%. The assumed rate of return on plan assets for the second prior plan year (pursuant to IRS Notice 2009-22) was 6.43%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 7.50%, and the applicable limitation for the plan year, equal to 6.43%. The algebraically equivalent development of this method (pursuant to IRS Notice 2009-22) is shown in Section 2.4. Because expected investment returns under this method are limited under WRERA, over time it is more likely to produce an actuarial value that is expected to be less than the market value of assets.

Participant Data

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

SCHEDULE SB ATTACHMENTS

Tax Policy

The actuarial valuation performed for the plan year ending December 31, 2010 is used to determine the maximum deductible contribution for the tax year ending December 31, 2010.

Benefits not Included in Valuation

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

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

Nature of Actuarial Calculations

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

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

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

Changes in Assumptions and Methods Since Last Actuarial Valuation

Kuhlman Electric Corporation elected to change the interest rate election from the October 2008 full yield curve to the September 2009 3-segment rates for the January 1, 2010 valuation. Due to this election and changes in the corporate bond market, the discount rate decreased from 8.12% to 6.64%.

The amount included in the Target Normal Cost for administrative expenses increased from \$32,000 to \$79,666 to more closely align with recent experience.

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V – Summary of Plan Provisions

Plan Sponsor

Kuhlman Electric Corporation

Plan Name

Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan

EIN/PN

38-0736390/002

Effective Date and Most Recent Amendment

September 1, 1967 as amended through January 1, 2009.

Plan Year

The twelve-month period ending December 31, 2009.

Coverage and Participation

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

SCHEDULE SB ATTACHMENTS

Credited Service

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

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

Normal Retirement Benefit

Monthly Benefit and Eligibility:

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

Benefit Level:

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

SCHEDULE SB ATTACHMENTS

Early Retirement Benefit

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

Late Retirement

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

Disability Retirement

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

Vested Benefits Upon Termination of Service

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

Pre-Retirement Spouse's Benefit

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

Normal Form of Benefit

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

Changes Since the Prior Valuation

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

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24 Change in Actuarial Assumptions

The amount included in the Target Normal Cost for administrative expenses increased from \$32,000 to \$79,666 to more closely align with recent experience.

Kuhlman Electric Corporation elected to change the interest rate election from the October 2008 full yield curve to the September 2009 3-segment rates for January 1, 2010 valuation. Due to this election and changes in the corporate bond market, the effective interest rate decreased from 8.12% to 6.64%.

The required mortality table used to calculate the funding target and target normal cost was updated to include one additional year of projected mortality improvements.

Plan Name:	Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan
EIN / PN:	38-0736390 / 002
Plan Sponsor:	Kuhlman Electric Corporation
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 25

Change in Method

In accordance with 1.430(d)-1(g)(3)(ii)(A), automatic approval has been granted for the first plan year for which all the provisions of 1.430(d)-1, 1.430(f)-1, 1.430(g)-1, 1.430(i)-1, and 1.436-1 are reflected of any changes to funding methods permitted by the Pension Protection Act. 2010 is the first plan year for which all of these provisions were reflected, and thus all funding method changes are automatically approved.

Plan Name:	Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan
EIN / PN:	38-0736390 / 002
Plan Sponsor:	Kuhlman Electric Corporation
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 Schedule of Active Participant Data as of January 1, 2010

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

Plan Name: Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan
 EIN / PN: 38-0736390 / 002
 Plan Sponsor: Kuhlman Electric Corporation
 Valuation Date: January 1, 2010