

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>10/01/2010</u> and ending <u>09/30/2011</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 PENSION PLAN FOR KATO ENGINEERING INC. EMPLOYEE MEMBERS OF INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS LOCAL 1999	<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;">018</td> </tr> <tr> <td colspan="2">1c Effective date of plan 04/08/1998</td> </tr> </table>	1b Three-digit plan number (PN) ▶	018	1c Effective date of plan 04/08/1998	
1b Three-digit plan number (PN) ▶	018				
1c Effective date of plan 04/08/1998					
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) KATO ENGINEERING, INC EMERSON ELECTRIC COMPANY EMERSON ELECTRIC COMPANY 8000 WEST FLORISSANT AVENUE ST. LOUIS, MO 63136	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) 41-1911427</td> </tr> <tr> <td>2c Sponsor's telephone number 314-553-2000</td> </tr> <tr> <td>2d Business code (see instructions) 335900</td> </tr> </table>	2b Employer Identification Number (EIN) 41-1911427	2c Sponsor's telephone number 314-553-2000	2d Business code (see instructions) 335900	
2b Employer Identification Number (EIN) 41-1911427					
2c Sponsor's telephone number 314-553-2000					
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.	07/13/2012	DAVID YARMUTH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") VICE-PRESIDENT BENEFITS EMERSON ELECTRIC COMPANY 8000 WEST FLORISSANT AVENUE ST. LOUIS, MO 63136	3b Administrator's EIN 43-1209261 3c Administrator's telephone number 314-553-2000
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	434
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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	302
b Retired or separated participants receiving benefits.....	6b	78
c Other retired or separated participants entitled to future benefits.....	6c	74
d Subtotal. Add lines 6a , 6b , and 6c	6d	454
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	1
f Total. Add lines 6d and 6e	6f	455
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	2

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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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
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)
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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 10/01/2010 and ending 09/30/2011

▶ **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>PENSION PLAN FOR KATO ENGINEERING INC. EMPLOYEE MEMBERS OF INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS LOCAL 1999</u>	B Three-digit plan number (PN) ▶ <u>018</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>KATO ENGINEERING, INC</u>	D Employer Identification Number (EIN) <u>41-1911427</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>10</u> Day <u>01</u> Year <u>2010</u>	
2 Assets:	
a Market value	2a <u>12258955</u>
b Actuarial value	2b <u>11972468</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>66</u> <u>2828420</u>
b For terminated vested participants	3b <u>78</u> <u>1053465</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>720073</u>
(2) Vested benefits	3c(2) <u>7340290</u>
(3) Total active	3c(3) <u>290</u> <u>8060363</u>
d Total	3d <u>434</u> <u>11942248</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>6.51</u> %
6 Target normal cost	6 <u>472737</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>07/05/2012</u>
Signature of actuary	Date
<u>RANDALL K LYNN</u>	<u>11-03145</u>
Type or print name of actuary	Most recent enrollment number
<u>TOWERS WATSON PENNSYLVANIA, INC.</u>	<u>314-719-5900</u>
Firm name	Telephone number (including area code)
<u>101 SOUTH HANLEY</u> <u>SUITE 900</u> <u>ST. LOUIS, MO 63105-3411</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 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)	1498451	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	340000	0
9	Amount remaining (Item 7 minus item 8).....	1158451	0
10	Interest on item 9 using prior year's actual return of <u>12.40</u> %	143648	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		1157879
b	Interest on (a) using prior year's effective rate of <u>6.71</u> %		97029
c	Total available at beginning of current plan year to add to prefunding balance		1254908
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).....	1302099	0

Part III	Funding percentages		
14	Funding target attainment percentage.....	14	89.34 %
15	Adjusted funding target attainment percentage.....	15	100.25 %
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	102.69 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV	Contributions and liquidity shortfalls				
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
03/27/2012	980000				
06/06/2012	720000				
Totals ▶			18(b)	1700000	18(c)

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:			
a	Contributions allocated toward unpaid minimum required contribution from prior years.....	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	1540024
20 Quarterly contributions and liquidity shortfalls:			
a Did the plan have a "funding shortfall" for the prior year?			☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?			☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:			
Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 4.16 %	2nd segment: 6.52 %	3rd segment: 6.68 %	☐ N/A, full yield curve used
b Applicable month (enter code)	21b			4
22 Weighted average retirement age	22			61
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	472737
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
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	472737
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	408000	0
36 Additional cash requirement (item 34 minus item 35).....	36	64737
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	1540024
38 Interest-adjusted excess contributions for current year (see instructions).....	38	1475287
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 10/01/2010 and ending 09/30/2011		
A Name of plan PENSION PLAN FOR KATO ENGINEERING INC. EMPLOYEE MEMBERS OF INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS LOCAL 1999		B Three-digit plan number (PN) ▶ 018
C Plan sponsor's name as shown on line 2a of Form 5500 KATO ENGINEERING, INC		D Employer Identification Number (EIN) 41-1911427

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

NORTHERN TRUST INVESTMENTS INC 50 SOUTH LASALLE STREET
CHICAGO, IL 60603

36-3608252

(b) Enter name and EIN or address of person who provided you disclosure 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)

TOWERS WATSON

23-1159360

(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	NONE	11600	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

GRANT THORNTON LLP

36-6055558

(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?
10	NONE	8300	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

<div>SCHEDULE D</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div>		<div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2010</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2010 or fiscal plan year beginning 10/01/2010 and ending 09/30/2011					
<div>A</div> <div>Name of plan</div> <div>PENSION PLAN FOR KATO ENGINEERING INC. EMPLOYEE MEMBERS OF INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS LOCAL 1999</div>				<div>B</div> <div>Three-digit plan number (PN)</div> <div>▶</div> <div>018</div>	
<div>C</div> <div>Plan or DFE sponsor's name as shown on line 2a of Form 5500</div> <div>KATO ENGINEERING, INC</div>				<div>D</div> <div>Employer Identification Number (EIN)</div> <div>41-1911427</div>	
<div>Part I</div> <div>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</div> <div>(Complete as many entries as needed to report all interests in DFEs)</div>					
<div>a</div> <div>Name of MTIA, CCT, PSA, or 103-12 IE:</div> <div>EMERSON ELECTRIC RET MASTER TRUST</div>					
<div>b</div> <div>Name of sponsor of entity listed in (a):</div> <div>EMERSON ELECTRIC COMPANY</div>					
<div>c</div> <div>EIN-PN</div> <div>43-0259330-121</div>		<div>d</div> <div>Entity code</div> <div>M</div>	<div>e</div> <div>Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</div> <div>11956821</div>		
<div>a</div> <div>Name of MTIA, CCT, PSA, or 103-12 IE:</div>					
<div>b</div> <div>Name of sponsor of entity listed in (a):</div>					
<div>c</div> <div>EIN-PN</div>		<div>d</div> <div>Entity code</div>	<div>e</div> <div>Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</div>		
<div>a</div> <div>Name of MTIA, CCT, PSA, or 103-12 IE:</div>					
<div>b</div> <div>Name of sponsor of entity listed in (a):</div>					
<div>c</div> <div>EIN-PN</div>		<div>d</div> <div>Entity code</div>	<div>e</div> <div>Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</div>		
<div>a</div> <div>Name of MTIA, CCT, PSA, or 103-12 IE:</div>					
<div>b</div> <div>Name of sponsor of entity listed in (a):</div>					
<div>c</div> <div>EIN-PN</div>		<div>d</div> <div>Entity code</div>	<div>e</div> <div>Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</div>		
<div>a</div> <div>Name of MTIA, CCT, PSA, or 103-12 IE:</div>					
<div>b</div> <div>Name of sponsor of entity listed in (a):</div>					
<div>c</div> <div>EIN-PN</div>		<div>d</div> <div>Entity code</div>	<div>e</div> <div>Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</div>		
<div>a</div> <div>Name of MTIA, CCT, PSA, or 103-12 IE:</div>					
<div>b</div> <div>Name of sponsor of entity listed in (a):</div>					
<div>c</div> <div>EIN-PN</div>		<div>d</div> <div>Entity code</div>	<div>e</div> <div>Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</div>		
<div>a</div> <div>Name of MTIA, CCT, PSA, or 103-12 IE:</div>					
<div>b</div> <div>Name of sponsor of entity listed in (a):</div>					
<div>c</div> <div>EIN-PN</div>		<div>d</div> <div>Entity code</div>	<div>e</div> <div>Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</div>		
<div>a</div> <div>Name of MTIA, CCT, PSA, or 103-12 IE:</div>					
<div>b</div> <div>Name of sponsor of entity listed in (a):</div>					
<div>c</div> <div>EIN-PN</div>		<div>d</div> <div>Entity code</div>	<div>e</div> <div>Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</div>		
<div>a</div> <div>Name of MTIA, CCT, PSA, or 103-12 IE:</div>					
<div>b</div> <div>Name of sponsor of entity listed in (a):</div>					
<div>c</div> <div>EIN-PN</div>		<div>d</div> <div>Entity code</div>	<div>e</div> <div>Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</div>		
<div>a</div> <div>Name of MTIA, CCT, PSA, or 103-12 IE:</div>					
<div>b</div> <div>Name of sponsor of entity listed in (a):</div>					
<div>c</div> <div>EIN-PN</div>		<div>d</div> <div>Entity code</div>	<div>e</div> <div>Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</div>		
<div>a</div> <div>Name of MTIA, CCT, PSA, or 103-12 IE:</div>					
<div>b</div> <div>Name of sponsor of entity listed in (a):</div>					
<div>c</div> <div>EIN-PN</div>		<div>d</div> <div>Entity code</div>	<div>e</div> <div>Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</div>		

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

Schedule D (Form 5500) 2010 v.092308.

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 10/01/2010 and ending 09/30/2011		
A Name of plan PENSION PLAN FOR KATO ENGINEERING INC. EMPLOYEE MEMBERS OF INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS LOCAL 1999	B Three-digit plan number (PN) ►	018
C Plan sponsor's name as shown on line 2a of Form 5500 KATO ENGINEERING, INC	D Employer Identification Number (EIN) 41-1911427	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1350000	1700000
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	10951204	11956821
(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	12301204	13656821

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	12301204	13656821
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1700000	
(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)		1700000

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

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

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

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

		(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)		
(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)		14693
(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		1714693

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	316879	
(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)		316879
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)	23983	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	18214	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		42197
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		359076

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1355617
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: GRANT THORNTON LLP

(2) EIN: 36-6055558

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		25000000
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.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)	5b(3) PN(s)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection.
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For calendar plan year 2010 or fiscal plan year beginning 10/01/2010 and ending 09/30/2011

A Name of plan <u>PENSION PLAN FOR KATO ENGINEERING INC. EMPLOYEE MEMBERS OF INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS LOCAL 1999</u>	B Three-digit plan number (PN) ▶ <u>018</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>KATO ENGINEERING, INC</u>	D Employer Identification Number (EIN) <u>41-1911427</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>36-3046063</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):

**FINANCIAL STATEMENTS AND REPORT OF
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
PENSION PLAN FOR KATO ENGINEERING, INC.
EMPLOYEE MEMBERS OF INTERNATIONAL
BROTHERHOOD OF ELECTRICAL
WORKERS LOCAL 1999
SEPTEMBER 30, 2011 AND 2010**

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Plan Administrator
Pension Plan for Kato Engineering, Inc. Employee Members
of International Brotherhood of Electrical Workers Local 1999

We were engaged to audit the accompanying statements of net assets available for benefits of the Pension Plan for Kato Engineering, Inc. Employee Members of International Brotherhood of Electrical Workers Local 1999 (the Plan) as of September 30, 2011 and 2010, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in note I, which was certified by The Northern Trust Company, 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 years ended September 30, 2011 and 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 taken as a whole. The form and content of the information included in the financial statements, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A handwritten signature in black ink that reads "Grant Thornton LLP".

Chicago, Illinois
July 12, 2012

**Pension Plan for Kato Engineering, Inc. Employee
Members of International Brotherhood of Electrical Workers Local 1999
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
September 30,**

	<u>2011</u>	<u>2010</u>
Assets		
Investment, at fair value		
Plan interest in Emerson Electric Co. Master Trust (note C)	\$11,956,821	\$10,951,204
Company contribution receivable	<u>1,700,000</u>	<u>1,350,000</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$13,656,821</u>	<u>\$12,301,204</u>

The accompanying notes are an integral part of these statements.

**Pension Plan for Kato Engineering, Inc. Employee
Members of International Brotherhood of Electrical Workers Local 1999
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Years ended September 30,**

	2011	2010
Additions		
Investment income (note C)		
Plan interest in Emerson Electric Co. Master Trust		
net investment income	\$ 14,693	\$ 1,134,709
Company contributions	<u>1,700,000</u>	<u>1,350,000</u>
Total additions	1,714,693	2,484,709
Deductions		
Benefits paid directly to participants	316,879	261,234
Plan expenses	<u>42,197</u>	<u>46,917</u>
Total deductions	<u>359,076</u>	<u>308,151</u>
NET INCREASE	1,355,617	2,176,558
Net assets available for benefits		
Beginning of year	<u>12,301,204</u>	<u>10,124,646</u>
End of year	<u>\$13,656,821</u>	<u>\$12,301,204</u>

The accompanying notes are an integral part of these statements.

**Pension Plan for Kato Engineering, Inc. Employee
Members of International Brotherhood of Electrical Workers Local 1999
NOTES TO FINANCIAL STATEMENTS
September 30, 2011 and 2010**

NOTE A - DESCRIPTION OF THE PLAN

The following description of the Pension Plan for Kato Engineering, Inc. Employee Members of International Brotherhood of Electrical Workers Local 1999 (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a defined benefit plan sponsored by Emerson Electric Co. (the Company) covering substantially all bargaining unit employees of Kato Engineering, Inc. (the Employer), a subsidiary of the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan's investments are held by The Northern Trust Company (the Trustee).

Pension Benefits

Under terms of the Plan, participants are eligible for monthly benefit payments upon reaching the normal retirement age of 65. However, a participant whose employment with the Employer is terminated is eligible for early retirement benefit payments commencing at age 55, provided the credited service of the employee at separation is at least 10 years. Monthly benefit payments are determined by multiplying the benefit multiplier by the participant's years of pension-credited service at retirement as follows:

<u>Termination date</u>	<u>Benefit multiplier</u>
April 8, 1998 through October 31, 1998	\$216
November 1, 1998 through September 30, 1999	252
October 1, 1999 through September 30, 2000	288
October 1, 2000 through September 30, 2001	324
October 1, 2001 through September 30, 2002	330
October 1, 2002 through September 30, 2003	336
October 1, 2003 through September 30, 2004	342
October 1, 2004 through September 30, 2005	348
October 1, 2005 through September 30, 2006	354
October 1, 2006 through September 30, 2007	360
October 1, 2007 through September 30, 2008	366
October 1, 2008 through September 30, 2009	372
October 1, 2009 through September 30, 2010	378
October 1, 2010 through September 30, 2011	384

The Plan also contains provisions for disability, death and automatic survivor benefits.

Vesting

Under the terms of the Plan, a participant who terminates before becoming entitled to retirement pension benefits is eligible for a pension benefit if the participant has completed five years or more of vesting service.

**Pension Plan for Kato Engineering, Inc. Employee
Members of International Brotherhood of Electrical Workers Local 1999
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2011 and 2010**

Death and Disability Benefits

If an employee dies after becoming vested, the participant's surviving spouse shall be paid a survivor annuity for the life of the surviving spouse, equal to the annuity that would be payable to the surviving spouse under an automatic survivor benefit commencing at the date the employee would have become eligible for an early retirement benefit had the employee lived. Active employees who become totally disabled after attainment of age 55 and completion of 10 years of credited service receive annual disability benefits that are equal to the normal retirement benefits they have accumulated as of the time they became disabled.

Contributions and Funding

Contributions from the Company are subject to Internal Revenue Service (IRS) limitations and are based upon actuarial calculations of normal cost. The Company satisfied the minimum funding requirements of ERISA.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting.

Adoption of Accounting Guidance

In January 2010, the Financial Accounting Standards Board (FASB) further amended the guidance by adding new disclosure requirements for Level 1 and Level 2, separate disclosures of purchases, sales, issuances and settlements relating to Level 3 measurements, and clarification of existing fair value disclosures. This amended guidance is effective for periods beginning after December 15, 2009, except for the requirement to provide Level 3 activity of purchases, sales, issuances and settlements on a gross basis, which will be effective for fiscal years beginning after December 15, 2010. The amendments do not have a significant impact on the Plan's financial statements.

In May 2011, the FASB issued guidance clarifying how to measure and disclose fair value. This guidance amends the application of existing fair value measurement requirements, while other amendments change a particular principle in existing fair value measurement guidance. In addition, this guidance requires additional fair value disclosures, although certain of these new disclosures will not be required for non-public 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 the amended guidance will have on the Plan's financial statements.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, disclosure of contingent assets and liabilities, the actuarial present value of accumulated Plan benefits at the date of the financial statements, and the reported

**Pension Plan for Kato Engineering, Inc. Employee
Members of International Brotherhood of Electrical Workers Local 1999
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2011 and 2010**

amounts of additions to and deductions from net assets during the reporting period. Actual results could differ from those estimates.

Investment Valuation

The Plan's investments in the Emerson Electric Co. Master Trust (the Master Trust) are stated at fair value as determined based on the fair value of the underlying investments of the Master Trust. See note D for discussion on fair value measurement.

The Plan's interest in the Master Trust is based on an allocation of the Plan's assets compared to total assets in the Master Trust. Purchases and sales of investments are recorded on a trade-date basis. Investment income is recorded as earned. Dividends are recorded at ex-dividend date.

Investors may use various financial instruments, particularly forward foreign currency contracts, options and futures, commonly referred to as derivatives, to manage risk. No investments are engaged in market making or other speculative activities. Established practices require that derivative financial instruments relate to specific asset, liability or equity transactions or to currency exposure.

Expenses

Investment management and certain administrative expenses are paid by the Plan. Expenses include Pension Benefit Guaranty Corporation (PBGC) premiums and professional fees.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

NOTE C - INTEREST IN MASTER TRUST

The Plan's investments are in the Master Trust that was established for the investment of assets of the Plan and several other Company-sponsored retirement plans. Each plan in the Master Trust has an undivided interest in the Master Trust. At September 30, 2011 and 2010, the Plan's interest in the net assets of the Master Trust was approximately 0.38% and 0.35%, respectively. Investment income and investment expenses relating to the Master Trust are allocated to the individual plans based upon average monthly balances invested by each plan. The net assets of the Master Trust at September 30, 2011 and 2010, are summarized as follows (dollars in thousands):

**Pension Plan for Kato Engineering, Inc. Employee
Members of International Brotherhood of Electrical Workers Local 1999
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2011 and 2010**

	2011	2010
Assets		
Investments, at fair value		
Cash and cash equivalents	\$ 134,773	\$ 103,620
U.S. government securities	332,996	263,192
Corporate debt instruments	594,941	595,478
Equity securities	1,892,792	2,028,142
Limited partnerships	144,838	130,478
Other investments	<u>11,370</u>	<u>11,590</u>
Total investments	3,111,710	3,132,500
Accrued income	13,933	12,397
Pending purchases	<u>195,525</u>	<u>57,708</u>
Total assets	3,321,168	3,202,605
Pending sales	<u>(194,795)</u>	<u>(46,361)</u>
Total net assets in Master Trust	<u>\$3,126,373</u>	<u>\$3,156,244</u>

The net investment income (loss) of the Master Trust for the years ended September 30, 2011 and 2010, is summarized below (dollars in thousands):

	2011	2010
Income		
Dividend and interest income	\$ 70,701	\$ 62,371
Other investment income	<u>2,526</u>	<u>2,871</u>
Total income	73,227	65,242
Net appreciation (depreciation) in fair value of investments		
Cash and cash equivalents	(7)	2
U.S. government securities	52,809	26,353
Corporate debt instruments	(6,297)	57,356
Equity securities	(109,774)	167,831
Limited partnerships	26,940	16,955
Other investments	<u>6,716</u>	<u>6,458</u>
Total net appreciation in fair value of investments	(29,613)	274,955
Less investment expenses	<u>(9,824)</u>	<u>(8,039)</u>
Net investment income	<u>\$ 33,790</u>	<u>\$332,158</u>

**Pension Plan for Kato Engineering, Inc. Employee
Members of International Brotherhood of Electrical Workers Local 1999
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2011 and 2010**

NOTE D - FAIR VALUE MEASUREMENTS

The FASB has issued guidance regarding the disclosure of fair value measurements. The guidance establishes a formal hierarchy and framework for measuring fair value and provides guidance on the disclosure of fair value measurements and the reliability of valuation inputs. Under the guidance, measurement assumes the transaction to sell an asset or transfer a liability occurs in the principal or at least the most advantageous market for that asset or liability. Within the hierarchy, Level 1 instruments use observable market prices for the identical item in active markets and have the most reliable valuations. Level 2 instruments are valued through broker/dealer quotations or through market-observable inputs for similar items in active markets, including forward and spot prices, interest rates and volatilities. Level 3 instruments are valued using inputs that are not observable in an active market, such as company-developed future cash flow estimates, and are considered the least reliable (dollars in thousands).

	2011			
	Level 1	Level 2	Level 3	Total
Equities				
U.S.	\$ 707,853	\$ 360,774	\$ -	\$1,068,627
International	404,573	136,959	-	541,532
Emerging market	<u>58,735</u>	<u>128,006</u>	<u>-</u>	<u>186,741</u>
Total equities	1,171,161	625,739	-	1,796,900
Limited partnerships	-	-	144,838	144,838
Bonds				
Government	-	316,873	-	316,873
Corporate	-	457,075	-	457,075
High yield	<u>-</u>	<u>127,920</u>	<u>-</u>	<u>127,920</u>
Total bonds	-	901,868	-	901,868
Cash and insurance contracts	<u>105,669</u>	<u>157,988</u>	<u>4,447</u>	<u>268,104</u>
Total	<u>\$1,276,830</u>	<u>\$1,685,595</u>	<u>\$149,285</u>	<u>\$3,111,710</u>

**Pension Plan for Kato Engineering, Inc. Employee
Members of International Brotherhood of Electrical Workers Local 1999
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2011 and 2010**

	2010			
	Level 1	Level 2	Level 3	Total
Equities				
U.S.	\$ 775,380	\$ 525,899	\$ -	\$1,301,279
International	450,305	87,515	-	537,820
Emerging market	<u>66,642</u>	<u>136,776</u>	<u>-</u>	<u>203,418</u>
Total equities	1,292,327	750,190	-	2,042,517
Limited partnerships	-	-	130,478	130,478
Bonds				
Government	-	482,776	-	482,776
Corporate	-	223,763	-	223,763
High yield	<u>-</u>	<u>132,001</u>	<u>-</u>	<u>132,001</u>
Total bonds	-	838,540	-	838,540
Cash and insurance contracts	<u>114,870</u>	<u>-</u>	<u>6,095</u>	<u>120,965</u>
Total	<u>\$1,407,197</u>	<u>\$1,588,730</u>	<u>\$136,573</u>	<u>\$3,132,500</u>

The primary objective for the investment of Plan assets is to secure participant retirement benefits while earning a reasonable rate of return. Plan assets are invested consistent with the provisions of the prudence and diversification rules of ERISA and with a long-term investment horizon. The Company continuously monitors the value of assets by class and routinely rebalances to remain within target allocations. The strategy for equity assets is to minimize concentrations of risk by investing primarily in companies in a diversified mix of industries worldwide, while targeting neutrality in exposure to market capitalization levels, growth versus value profile, global versus regional markets, fund types and fund managers. The approach for bonds emphasizes investment-grade corporate and government debt with maturities matching a portion of the longer-duration pension liabilities. The bonds strategy also includes a high-yield element, which is generally shorter in duration. A small portion of the U.S. Plan assets is allocated to private equity partnerships and real assets fund investments for diversification, providing opportunities for above-market returns. Leveraging techniques are not used and the use of derivatives in any fund is limited to exchange-traded futures contracts and is inconsequential.

U.S. equities reflect companies domiciled in the U.S., including multi-national companies. International equities are comprised of companies domiciled in developed nations outside the U.S. Emerging market equities are comprised of companies domiciled in portions of Asia, Eastern Europe and Latin America.

Government bonds include investment-grade instruments issued by federal, state and local governments, primarily in the U.S. Corporate bonds represent investment-grade debt of issuers primarily from the U.S. High-yield bonds include non-investment-grade debt from a diverse group of developed market issuers.

Other assets include cash, interests in mixed asset funds investing in commodities, natural resources, agriculture and exchange-traded real estate funds, life insurance contracts (U.S.) and shares in certain general investment funds of financial institutions or insure arrangements (non-U.S.) that typically ensure no market losses or provide for small minimum return guarantee.

**Pension Plan for Kato Engineering, Inc. Employee
Members of International Brotherhood of Electrical Workers Local 1999
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2011 and 2010**

Valuations of Level 1 assets for all classes shown above are based on quoted closing market prices from the principal exchanges where the individual securities are traded. Cash is valued at cost, which approximates fair value.

Equity securities categorized as Level 2 assets are primarily non-exchange-traded commingled or collective funds in which the underlying securities have observable prices available from active markets. Valuation is based on the net asset value (NAV) of fund units held as derived from the fair value of the underlying assets. Funds based on NAV are valued daily and no redemption restrictions.

Debt securities categorized as Level 2 assets are generally valued based on independent broker/dealer bids or by comparison to other debt securities having similar durations, yields and credit ratings. Other Level 2 assets are valued based on an NAV of fund units held, which is derived from either broker/dealer quotations or market-observed pricing for the underlying assets. Funds based on NAV are valued daily and no redemption restrictions.

Limited partnerships are valued based on units/shares held at year-end, which are obtained from a third-party pricing source obtained by fund manager. Insurance contracts are valued by the applicable insurance company. These are Level 3 investments.

A reconciliation of the change in value for Level 3 assets, primarily limited partnerships, follows:

Beginning balance, October 1, 2010	\$136,573
Realized loss	(9,564)
Unrealized gain	30,036
Purchases, sales and settlements, net	<u>(7,760)</u>
Ending balance, September 30, 2011	<u>\$149,285</u>

NOTE E - PLAN TERMINATION AND PBGC MATTERS

The Company has not expressed any intention to terminate the Plan. However, in the event that the Plan is terminated, the net assets of the Plan will be allocated for payment of Plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations thereunder and the Plan document.

Should the Plan be terminated at some future time, all participants become 100% vested in benefits earned as of the termination date.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivors' pensions. 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, subject to a statutory ceiling on the amount of an individual's monthly benefit.

**Pension Plan for Kato Engineering, Inc. Employee
Members of International Brotherhood of Electrical Workers Local 1999
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2011 and 2010**

Whether all participants receive their benefits should the Plan be terminated at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits, the priority of those benefits to be paid and the level and type of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guaranty, while other benefits may not be provided for at all.

NOTE F - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated Plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service employees have rendered. Accumulated Plan benefits include benefits expected to be paid to (1) retired or terminated employees or their beneficiaries, (2) beneficiaries of employees who have died and (3) present employees of their beneficiaries.

The actuarial present value of accumulated Plan benefits is determined by the Plan's actuary and is the 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 such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuations as of September 30, 2010 and 2009, are as follows:

Discount rate	5.0% in 2010; 5.5% in 2009
Mortality	RP2000 Mortality Table without collar adjustments, projected to 2011 using Scale AA in 2010 RP2000 Mortality Table without collar adjustments, projected to 2010 using Scale AA in 2009
Retirement age	Varies by age between 55 and 69 with 100% retired by age 70

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

**Pension Plan for Kato Engineering, Inc. Employee
Members of International Brotherhood of Electrical Workers Local 1999
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2011 and 2010**

The actuarial present value of accumulated Plan benefits as of September 30, 2010, is as follows:

Actuarial present value of accumulated Plan benefits

Vested benefits

Participants and/or beneficiaries currently receiving benefits	\$ 3,044,192
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Other participants	<u>10,667,924</u>
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Total vested benefits	13,712,116
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Non-vested benefits	<u>842,283</u>
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Total actuarial present value of accumulated Plan benefits	<u>\$14,554,399</u>
--	---------------------

The changes in the actuarial present value of accumulated Plan benefits for the year ended September 30, 2010, consists of the following:

Actuarial present value of accumulated Plan benefits, September 30, 2009	\$12,765,883
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Increase (decrease) during the year attributable to

Benefits accumulation	386,324
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Interest accumulation	695,036
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Benefits paid	(261,234)
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Change in assumptions	<u>968,390</u>
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Net increase	<u>1,788,516</u>
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Actuarial present value of accumulated Plan benefits, September 30, 2010	<u>\$14,554,399</u>
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NOTE G - INCOME TAX STATUS

The IRS has determined and informed the Company by a letter dated June 20, 2011, that the Plan and related Master Trust were designed in accordance with the applicable regulations of the Internal Revenue Code (IRC).

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would be sustained upon examination by the IRS or other applicable taxing authorities. The Plan administrator has analyzed the tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any periods in progress. The Plan administrator believes it is no longer subject to income tax examination for years prior to 2008.

**Pension Plan for Kato Engineering, Inc. Employee
Members of International Brotherhood of Electrical Workers Local 1999
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2011 and 2010**

NOTE H - RISKS AND UNCERTAINTIES

The Plan's investment in the Master Trust is exposed to various risks, such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits and may impact the funded position of the Plan. As a result, the Plan may require additional funding in subsequent years.

Plan contributions are made and the actuarial present value of accumulated Plan benefits is reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

NOTE I - INFORMATION CERTIFIED BY THE TRUSTEE

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustee has certified that the following data included in the accompanying financial statements is complete and accurate:

- Plan interest in Emerson Electric Co. Master Trust, as shown in the statements of net assets available for benefits as of September 30, 2011 and 2010.
- Plan interest in Emerson Electric Co. Master Trust net investment income, as shown in the statements of changes in net assets available for benefits for the years ended September 30, 2011 and 2010.
- Master Trust net assets and net investment income as of and for the years ended September 30, 2011 and 2010, as shown in note C.

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements.

NOTE J - PARTIES-IN-INTEREST

The Plan's investments are held in the Master Trust at the Trustee. The Trustee charges fees for the management of the account. Fees charged to the Master Trust are ordinary and customary. These fees qualify as permitted party-in-interest transactions under ERISA.

**Pension Plan for Kato Engineering, Inc. Employee
Members of International Brotherhood of Electrical Workers Local 1999
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2011 and 2010**

NOTE K - SUBSEQUENT EVENTS

Plan management evaluated subsequent events after the balance sheet date of September 30, 2011 through July 12, 2012, the date the financial statements were available to be issued. Plan management is not aware of any subsequent events that would require recognition or disclosure in the accompanying financial statements.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 10/01/2010 and ending 09/30/2011

► **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 PENSION PLAN FOR KATO ENG IBEW LOCAL 1999	B Three-digit plan number (PN) ► 018
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Kato Engineering, Inc.	D Employer Identification Number (EIN) 41-1911427
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>10</u> Day <u>1</u> Year <u>2010</u>		
2	Assets:		
	a Market value.....	2a	12,258,955
	b Actuarial value.....	2b	11,972,468
3	Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment.....	3a	66
	b For terminated vested participants.....	3b	78
	c For active participants:		
	(1) Non-vested benefits.....	3c(1)	720,073
	(2) Vested benefits.....	3c(2)	7,340,290
	(3) Total active.....	3c(3)	290
	d Total.....	3d	434
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	6.51 %
6	Target normal cost.....	6	472,737

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	<div style="display: flex; justify-content: space-between;"> <div> RANDALL K. LYNN <i>RKL</i> Signature of actuary </div> <div> <u>7/5/2012</u> Date 11-03145 Most recent enrollment number (314) 719-5900 Telephone number (including area code) </div> </div> <div style="margin-top: 10px;"> RANDALL K. LYNN Type or print name of actuary TOWERS WATSON PENNSYLVANIA, INC. Firm name 101 SOUTH HANLEY, SUITE 900 ST. LOUIS MO 63105-3411 Address of the firm </div>
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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)	1,498,451	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	340,000	0
9 Amount remaining (Item 7 minus item 8)	1,158,451	0
10 Interest on item 9 using prior year's actual return of <u>12.40</u> %	143,648	
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		1,157,879
b Interest on (a) using prior year's effective rate of <u>6.71</u> %		97,029
c Total available at beginning of current plan year to add to prefunding balance		1,254,908
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)	1,302,099	0

Part III Funding percentages

14 Funding target attainment percentage	14	89.34 %
15 Adjusted funding target attainment percentage	15	100.25 %
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	102.69 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
03/27/2012	980,000				
06/06/2012	720,000				
Totals ►			18(b)	1,700,000	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 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 1,540,024

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

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

Part V Assumptions used to determine funding target and target normal cost			
21 Discount rate:			
a Segment rates:	1st segment: 4.16 %	2nd segment: 6.52 %	3rd segment: 6.68 % ☐ N/A, full yield curve used
b Applicable month (enter code)			21b 4
22 Weighted average retirement age			22 61
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			
Part VI Miscellaneous items			
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No			
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No			
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No			
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	27		
Part VII Reconciliation of unpaid minimum required contributions for prior years			
28 Unpaid minimum required contribution for all prior years	28		0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	29		0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30		0
Part VIII Minimum required contribution for current year			
31 Target normal cost, adjusted, if applicable (see instructions)	31		472,737
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	0		0
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		472,737
	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	408,000	0	408,000
36 Additional cash requirement (item 34 minus item 35)	36		64,737
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37		1,540,024
38 Interest-adjusted excess contributions for current year (see instructions)	38		1,475,287
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, line 19 - Discounted Employer Contributions
Pension Plan for Employees Members of International
Brotherhood of Electrical Workers Local 1999
EIN: 41-1911427
Plan Number: 018

Effective Interest rate: 6.51%

	Date Made	Plan Year Begin	Tax Year End	Contribution Amount	Discounting Period	Discounted Contribution Amount
Contribution allocated toward minimum required	3/27/2012	10/1/2010	9/30/2011	980,000	1.48493	892,387
Contribution allocated toward minimum required	6/6/2012	10/1/2010	9/30/2011	720,000	1.67945	647,637
Total allocated toward minimum required contribution				1,700,000		1,540,024
Total made to avoid benefit restrictions						
Total allocated to unpaid minimum contributions from prior plan years						

Attachment to Schedule SB, Line 24 – Change in Actuarial Assumptions
Pension Plan for Employees Members of
Brotherhood of Electrical Workers Local 1999
EIN: 41-1911427
Plan Number: 018

Aspect of Valuation	Old	New
Expenses	Assumed plan-related expenses added to normal cost were \$28,000 in 2009	Assumed plan-related expenses added to normal cost were \$38,000 in 2010

Attachment to Schedule SB - Line 25
Change in Actuarial Methods
Pension Plan for Employees Members of International
Brotherhood of Electrical Workers Local 1999
EIN: 41-1911427
Plan Number: 018

Aspect of Valuation	Old	New
Valuation Interest Rate	Segment rates as of July 2009 as provided under the Pension Protection Act of 2006	Segment rates as of June 2010 as provided under the Pension Protection Act of 2006

In accordance with 1.430(h)(2)-1(h)(3), this new election under paragraph (e) of 1.430(h)(2)-1, being made for the first plan year beginning in 2010, is treated as having been approved by the Commissioner and does not require the Commissioner's specific prior approval.

**Attachment to Schedule SB - Line 26
Schedule of Active Participants Data
Pension Plan for Employees Members of International
Brotherhood of Electrical Workers Local 1999
EIN: 41-1911427
Plan Number: 018**

Average Age:	47.0
Average Service:	18.1

		Schedule of Active Participant Data									
		Total Years of Credited Service									
Attained Age		0 to 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
0 - 24	Count	0	20	0	0	0	0	0	0	0	0
25 to 29	Count	0	29	4	0	0	0	0	0	0	0
30 to 34	Count	0	10	1	2	0	0	0	0	0	0
35 to 39	Count	0	8	1	2	1	0	0	0	0	0
40 to 44	Count	0	10	1	2	0	5	0	0	0	0
45 to 49	Count	0	13	2	2	1	5	2	3	0	0
50 to 54	Count	0	9	1	1	1	9	1	53	2	0
55 to 59	Count	0	13	1	3	3	1	4	25	13	0
60 to 64	Count	0	2	0	0	1	4	1	8	2	5
65 to 69	Count	0	0	0	0	0	0	0	1	1	1
70 & up	Count	0	0	0	0	0	0	0	0	0	0
										TOTAL	290

Schedule SB - Statement by Enrolled Actuary

Plan Sponsor	KATO Engineering, Inc., Emerson Electric Co
EIN/PN	41-1911427/018
Plan Name	Pension Plan for Employees Members of International Brotherhood of Electrical Workers Local 1999
Valuation Date	10/1/2010
Enrolled Actuary	Randall K. Lynn
Enrollment Number	11-03145

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 amount 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.

Statement of Actuarial Assumptions and Methods

1. Assumptions and Methods for Contribution Purposes

Actuarial Assumptions and Methods – Contributions

Economic Assumptions

Interest rate basis

- ▶ Applicable month
- ▶ Yield curve basis

June 2010
Segment Rates

Interest rates

▶ First segment rate	4.16%
▶ Second segment rate	6.52%
▶ Third segment rate	6.68%
▶ Effective interest rate:	
▶ Emerson Retirement Plan	6.45%
▶ Bristol Union	6.31%
▶ Copeland Hourly	6.40%
▶ ENP - ES	6.21%
▶ EPT – Ithaca	6.40%
▶ Fisher Bargaining	6.34%
▶ Kato Local #1999	6.51%
▶ Kop-Flex Hourly	6.42%
▶ McGill Hourly #1	6.41%
▶ Power & Water Solutions	6.46%
▶ Urick Hourly	6.53%

Annual rates of increase

▶ Salaries	5.00%
▶ Future Social Security wage bases	4.50%

Demographic Assumptions

Inclusion Date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Mortality	
▶ Healthy	Separate rates for non-annuitants (based on RP-2000 “Employees” table without collar or amount adjustments, projected to 2025 using Scale AA) and annuitants (based on RP-2000 “Healthy Annuitants” table without collar or amount adjustments, projected to 2017 using Scale AA).
▶ Disabled	Separate rates for non-annuitants (based on RP-2000 “Employees” table without collar or amount adjustments, projected to 2025 using Scale AA) and annuitants (based on RP-2000 “Healthy Annuitants” table without collar or amount adjustments, projected to 2017 using Scale AA).
Termination	Rates varying by age and service, per 1,000 participants as follows:
	Representative Termination Rates

Percentage leaving during the year			
	Years of Service		
Attained Age	0-3	3-5	5+
20	200	150	150
25	200	150	150
30	200	150	120
35	200	150	100
40	200	150	90
45	200	150	80
50	200	150	70
55	200	150	60
60	200	150	50
65	-	-	-

Attachment to Schedule SB – Part V
Statement of Actuarial Assumptions and Methods
Pension Plan for Employees Members of International Brotherhood
of Electrical Workers Local 1999
EIN: 41-1911427, Plan No. 018

Disability Rates at which participants become disabled varying by age and gender, per 1,000 participants as follows:

Percentage becoming disabled during the year		
Age	Males	Females
39 or less	.68	.82
40-44	1.41	2.38
45-49	2.70	3.29
50-54	5.11	4.72
55-59	9.28	7.18
60-64	12.42	8.14

Retirement Rates varying by age, per 1,000 participants as follows:

Percentage retiring during the year	
Age	Rate
55-59	100
60-61	150
62-64	250
65	350
66-69	200
70	1,000

Event Benefit (UCEB) assumptions For the Kop-Flex pension plan, a permanent shutdown of the facility is assumed to occur during the 2010 plan year. The target normal cost and target liability include the additional liability for those eligible for the “special shutdown” benefit described in the plan provision section of this report for Kop-Flex Hourly.

Form of payment Normal form of payment as described in plan provisions. For ENP plan, employees are assumed to take a lump sum distribution.

Percent married 80%

Spouse age Wife three years younger than husband.

Valuation pay In general, reported 2009 W-2 pay. This pay is projected by the Salary Increase Rate assumption to approximate pay for the October 1, 2010 plan year.

Attachment to Schedule SB – Part V
Statement of Actuarial Assumptions and Methods
Pension Plan for Employees Members of International Brotherhood
of Electrical Workers Local 1999
EIN: 41-1911427, Plan No. 018

Plan-related expenses	▶ Emerson Retirement Plan	\$ 3,660,000
	▶ Bristol Union	35,000
	▶ Copeland Hourly	107,000
	▶ ENP	50,000
	▶ EPT – Ithaca	44,000
	▶ Fisher Bargaining	87,000
	▶ Kato Local #1999	38,000
	▶ Kop-Flex Hourly	9,000
	▶ McGill Hourly #1	40,000
	▶ Power & Water Solutions	73,000
	▶ Urick Hourly	0

Timing of benefit
payments

Annuity payments are payable mid-year.

Methods

<ul style="list-style-type: none"> ▶ Valuation date ▶ Funding target ▶ Target normal cost 	<ul style="list-style-type: none"> ▶ First day of plan year ▶ Present value of accrued benefits <p>Present value of benefits expected to accrue during plan year plus plan-related expenses expected to be paid from plan assets during plan year.</p>
Actuarial value of assets	<p>Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable.</p> <p>The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.</p>
Benefits not valued	All benefits described in the Plan Provisions section of this report were valued.
Change in assumptions and methods since prior valuation	<p>The segment interest rates used to calculate the funding target and target normal cost were updated from an applicable month of July 2009 to June 2010, as provided under the Pension Protection Act of 2006 (PPA).</p> <p>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.</p> <p>The assumed plan-related expenses added to the target normal cost were changed to reflect the amount expected to be paid during the 10/1/2010 plan year.</p>
Data Sources	<p>Towers Watson used asset data supplied by the trustee. Emerson furnished participant data. Emerson furnished the dates and amounts of the 2009 plan year contributions that were paid during the 2010 plan year. Data were reviewed for reasonableness and consistency, but no audit was performed. Assumptions or estimates were made by the Towers Watson actuaries when data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.</p>

Attachment to Schedule SB – Part V
Summary of Plan Provisions
Pension Plan for Employees Members of International Brotherhood
of Electrical Workers Local 1999
EIN: 41-1911427, Plan No, 018

Summary of Plan Provisions

Plan Provisions

Plan Name	Kato Local #1999 Pension	Plan Effective	04/08/1998
Appendix Number	N/A	Last Change Effective	09/26/2008
Type of Plan	Flat Dollar		
Normal Form	Life Annuity		
Plan Eligibility	First of Month Following 1 Year of Service		
Credited Service	From Date of Employment		
Pension Earnings	N/A		
EE Contributions	None		
Class	Union Employees		
Accumulated Benefit	(A) minus (B) (A) \$384 times Credited Service for terminations on or after 9/26/2010 and before 9/26/2011 \$390 times Credited Service for terminations on or after 9/26/2011 and before 9/26/2012 \$396 times Credited Service for terminations on or after 9/26/2012 and before 9/26/2013 \$402 times Credited Service for terminations on or after 9/26/2013 (B) Reliance Benefit effective 4/7/1998		

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
	62	10		
Early	55	10		AB, reduced actuarially for early payment
Postponed	>65	--		AB, including service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	--		Not provided
Deferred	--	--		If eligible for SS, service accrual continues to NRD

Attachment to Schedule SB – Part V
Summary of Plan Provisions
Pension Plan for Employees Members of International Brotherhood
of Electrical Workers Local 1999
EIN: 41-1911427, Plan No, 018

Changes in Plan Provision Since Prior Year

Plan provisions have not changed since the prior year, except to reflect the current year changes in the Internal Revenue Code maximums on benefits and pay.

Optional Forms of Payment

In addition to the normal form of payment, based on the plan provisions, participants are eligible to elect the following optional forms of payment:

Joint and Survivor Annuity

Annuity payable for the participant's lifetime and upon participant's death, an annuity payable to the beneficiary based on the percentage elected.

Attachment to Schedule SB - Line 22
Description of Weighted Average Retirement Age
Pension Plan for Employees Members of International
Brotherhood of Electrical Workers Local 1999
EIN: 41-1911427
Plan Number: 018

The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

For illustration purposes only, below is a hypothetical determination of the average retirement age based on retirement as the only decrement.

Age	Retirement Rate	Assumed Number Eligible	Assumed Number Retiring	Age * Number Retiring
55	10%	1,000	100	5,500
56	10%	900	90	5,040
57	10%	810	81	4,617
58	10%	729	73	4,234
59	10%	656	66	3,894
60	15%	590	89	5,340
61	15%	501	75	4,575
62	25%	426	107	6,634
63	25%	319	80	5,040
64	25%	239	60	3,840
65	35%	179	63	4,095
66	20%	116	23	1,518
67	20%	93	19	1,273
68	20%	74	15	1,020
69	20%	59	12	828
70	100%	47	47	3,290
			1,000	60,738
				/ 1,000
			Weighted Average Retirement Age	61