

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), 6057(b), 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 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2011</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2011 or fiscal plan year beginning <u>01/11/2011</u> and ending <u>12/31/2011</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	WYMAN-GORDON PENNSYLVANIA, LLC HOURLY PENSION PLAN FOR UNION EMPLOYEES OF THE MOUNTAINTOP, PA DIVISIO N		1b Three-digit plan number (PN) ▶	002
			1c Effective date of plan	
			<u>01/11/1974</u>	
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan)	WYMAN-GORDON PENNSYLVANIA, LLC 701 CRESTWOOD DRIVE MOUNTAINTOP, PA 18707		2b Employer Identification Number (EIN)	<u>45-2425501</u>
			2c Sponsor's telephone number	<u>570-474-6371</u>
			2d Business code (see instructions)	<u>336410</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2012	ALAN MCWATT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2012	ALAN MCWATT
	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 (2011)
v.012611

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") PENSION COMMITTEE C/O WYMAN-GORDON PENNSYLVANIA, LLC 701 CRESTWOOD DRIVE MOUNTAINTOP, PA 18707	3b Administrator's EIN 45-2425501 <hr/> 3c Administrator's telephone number 570-474-6371
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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 GE AVIATION SYSTEMS LLC	4b EIN 38-2733944 <hr/> 4c PN 002	
5 Total number of participants at the beginning of the plan year	5	144
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	105
b Retired or separated participants receiving benefits.....	6b	16
c Other retired or separated participants entitled to future benefits.....	6c	25
d Subtotal. Add lines 6a , 6b , and 6c	6d	146
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	4
f Total. Add lines 6d and 6e	6f	150
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	

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 3H

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection
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For calendar plan year 2011 or fiscal plan year beginning 01/11/2011 and ending 12/31/2011

▶ **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>WYMAN-GORDON PENNSYLVANIA, LLC HOURLY PENSION PLAN FOR UNION EMPLOYEES OF THE MOUNTAINTOP, PA DIVISIO N</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>WYMAN-GORDON PENNSYLVANIA, LLC</u>	D Employer Identification Number (EIN) <u>45-2425501</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>01</u> Day <u>11</u> Year <u>2011</u>
2	Assets:
a	Market value 2a <u>3811808</u>
b	Actuarial value 2b <u>3676846</u>
3	Funding target/participant count breakdown:
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>19</u> <u>1762405</u>
b	For terminated vested participants 3b <u>26</u> <u>294858</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>235810</u>
(2)	Vested benefits 3c(2) <u>2257646</u>
(3)	Total active 3c(3) <u>99</u> <u>2493456</u>
d	Total 3d <u>144</u> <u>4550719</u>
4	If the plan is in at-risk status, check the box and complete lines (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 in at-risk status for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>6.33 %</u>
6	Target normal cost 6 <u>286762</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>10/04/2012</u>
Signature of actuary	Date
<u>JON E. HAMBERG</u>	<u>11-06624</u>
Type or print name of actuary	Most recent enrollment number
<u>HEWITT ASSOCIATES LLC</u>	<u>847-295-5000</u>
Firm name	Telephone number (including area code)
<u>100 HALF DAY ROAD</u> <u>LINCOLNSHIRE, IL 60069</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) 2011
v.012611

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 (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>8.41</u> %		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		318450
b	Interest on (a) using prior year's effective rate of <u>6.70</u> % except as otherwise provided (see instructions)		21336
c	Total available at beginning of current plan year to add to prefunding balance.....		339786
d	Portion of (c) to be added to prefunding balance.....		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	0

Part III		Funding percentages	
14	Funding target attainment percentage.....	14	80.79 %
15	Adjusted funding target attainment percentage.....	15	80.79 %
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	81.25 %
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	
04/06/2011	95000		
07/15/2011	95000		
07/22/2011	95000		
01/13/2012	95000		
03/27/2012	200000		
Totals ▶		18(b)	580000
		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 contributions from prior years.	19a
b Contributions made to avoid restrictions adjusted to valuation date	19b
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 552743
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: 3.78%	2nd segment: 6.31%	3rd segment: 6.57%	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 64
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 contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	286762	
b Excess assets, if applicable, but not greater than 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	873873	161331	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	448093	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	448093	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	552743	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	104650	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

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
		2011
		This Form is Open to Public Inspection.

For calendar plan year 2011 or fiscal plan year beginning 01/11/2011 and ending 12/31/2011

A Name of plan WYMAN-GORDON PENNSYLVANIA, LLC HOURLY PENSION PLAN FOR UNION EMPLOYEES OF THE MOUNTAINTOP, PA DIVISIO N	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 WYMAN-GORDON PENNSYLVANIA, LLC	D Employer Identification Number (EIN) <u>45-2425501</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

KPMG LLP

13-5565207

(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	52050	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

HEWITT ASSOCIATES LLC

36-2235791

(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	28808	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 ☐

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)

(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.	

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

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

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

a Name: KPMG LLP	b EIN: 13-5565207
c Position: AUDITOR	
d Address: 345 PARK AVENUE NEW YORK, NY 10154-0102	e Telephone: 212-758-9700

Explanation: NEW AUDITOR ENGAGED AFTER CHANGE IN BUSINESS OWNERSHIP

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2011
		This Form is Open to Public Inspection.

For calendar plan year 2011 or fiscal plan year beginning 01/11/2011 and ending 12/31/2011

A Name of plan <u>WYMAN-GORDON PENNSYLVANIA, LLC HOURLY PENSION PLAN FOR UNION EMPLOYEES OF THE MOUNTAINTOP, PA DIVISIO N</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>WYMAN-GORDON PENNSYLVANIA, LLC</u>	D Employer Identification Number (EIN) <u>45-2425501</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: PCC MSTR TRST-DEF. BEN RET PLANS

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

c EIN-PN <u>13-7073447-001</u>	d Entity code <u>M</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3947039</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: MRA SYSTEMS D/B MASTER TRUST

b Name of sponsor of entity listed in (a): MRA SYSTEMS, INC.

c EIN-PN <u>52-2063267-051</u>	d Entity code <u>M</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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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)
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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)
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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)
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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)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 2011 This Form is Open to Public Inspection
For calendar plan year 2011 or fiscal plan year beginning <u>01/11/2011</u> and ending <u>12/31/2011</u>		
A Name of plan <u>WYMAN-GORDON PENNSYLVANIA, LLC HOURLY PENSION PLAN FOR UNION EMPLOYEES OF THE MOUNTAINTOP, PA DIVISIO N</u>		B Three-digit plan number (PN) <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WYMAN-GORDON PENNSYLVANIA, LLC</u>		D Employer Identification Number (EIN) <u>45-2425501</u>

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	500000	295000
	(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)	3308319	3947039
	(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	3808319	4242039

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	53593	19268
k Total liabilities (add all amounts in lines 1g through 1j)	1k	53593	19268

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	3754726	4222771
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	580000	
(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)		580000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		98678
(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		678678

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	144917	
(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)		144917
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)	48076	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	3366	
(4) Other	2i(4)	14274	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		65716
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		210633

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		468045
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: PARENTEBEARD LLC

(2) EIN: 23-2932984

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		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?

If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ Yes ☒ No Amount:

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

5b(1) Name of plan(s)

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection.
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For calendar plan year 2011 or fiscal plan year beginning 01/11/2011 and ending 12/31/2011

A Name of plan <u>WYMAN-GORDON PENNSYLVANIA, LLC HOURLY PENSION PLAN FOR UNION EMPLOYEES OF THE MOUNTAINTOP, PA DIVISIO N</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WYMAN-GORDON PENNSYLVANIA, LLC</u>	D Employer Identification Number (EIN) <u>45-2425501</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>31-1596249</u> <u>13-7073447</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 (include any prior year accumulated funding deficiency not waived)	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 or other authority 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. 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

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): _____

**Wyman-Gordon Pennsylvania,
LLC Hourly Pension Plan for
Union Employees of the
Mountaintop, PA Division**

Financial Statements

December 31, 2011 and January 10, 2011

Wyman-Gordon Pennsylvania, LLC Hourly Pension Plan for Union Employees of the Mountaintop, PA Division

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December 31, 2011 and January 10, 2011

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Independent Auditors' Report

Plan Administrator and Participants
Wyman-Gordon Pennsylvania, LLC Hourly Pension Plan for
Union Employees of the Mountaintop, PA Division

We were engaged to audit the accompanying statement of net assets available for benefits of Wyman-Gordon Pennsylvania, LLC Hourly Pension Plan for Union Employees of the Mountaintop Division, PA (the "Plan") as of December 31, 2011, and the related statement of changes in net assets available for benefits for the period from January 11, 2011 to December 31, 2011. These financial statements are the responsibility of the Plan's management. The financial statements of the Plan as of January 10, 2011 were audited by other auditors whose report dated October 14, 2011, expressed an unqualified opinion on those statements.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information disclosed in Note 11, which was certified by State Street Bank and Trust Company ("State Street") and The Bank of New York Mellon/BNY Mellon, N.A. ("BNYM"), the trustees of the Plan, except for comparing such information with the related information included in the December 31, 2011 financial statements. We have been informed by the Plan administrator that BNYM held the Plan's investment assets and executed investment transactions from August 2, 2011 to December 31, 2011, and that State Street held the Plan's investment assets and executed investment transactions from January 11, 2011 to August 2, 2011. The Plan administrator has obtained certifications from the trustees as of December 31, 2011 and January 10, 2011, and for the period from January 11, 2011 to December 31, 2011 that the information provided to the Plan administrator by the trustees is complete and accurate.

Because of the significance of the information in the Plan's December 31, 2011 financial statements that we did not audit, we are unable to, and do not, express an opinion on the accompanying December 31, 2011 financial statements taken as a whole. The form and content of the information included in the December 31, 2011 financial statements, other than that derived from the information certified by the trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

ParenteBeard LLC

Wilkes-Barre, Pennsylvania
October 12, 2012

**Wyman-Gordon Pa, LLC Hourly Pension Plan for
Union Employees of the Mountaintop Division**

Statement of Net Assets Available for Benefits
December 31, 2011 and January 10, 2011

	<u>December 31, 2011</u>	<u>January 10, 2011</u>
Assets		
Investments, at fair value:		
Plan interest in Master Trust with the Bank of New York Mellon	\$ 3,947,039	\$ -
Plan interest in Middle River Defined Benefit Master Trust	-	3,308,319
Employer contribution receivable	<u>295,000</u>	<u>500,000</u>
Total assets	4,242,039	3,808,319
Liabilities		
Accrued administrative expenses	<u>19,268</u>	<u>53,593</u>
Net assets available for benefits	<u>\$ 4,222,771</u>	<u>\$ 3,754,726</u>

See notes to financial statements

**Wyman-Gordon Pennsylvania, LLC Hourly Pension Plan for
Union Employees of the Mountaintop, PA Division**

Statement of Changes in Net Assets Available for Benefits

Period from January 11, 2011 to December 31, 2011 and the Year Ended January 10, 2011

	<u>December 31, 2011</u>	<u>January 10, 2011</u>
Additions to Net Assets Attributed to		
Investment income:		
Allocated from the Master Trust with the Bank of New York Mellon	\$ 20,581	\$ -
Allocated from the Middle River Defined Benefit Master Trust	<u>78,097</u>	<u>201,150</u>
Net investment income	98,678	201,150
Employer contributions	<u>580,000</u>	<u>725,000</u>
Total additions	<u>678,678</u>	<u>926,150</u>
Deductions from Net Assets Attributed to		
Benefits paid to participants	144,917	206,686
Administrative expenses	<u>65,716</u>	<u>133,521</u>
Total deductions	<u>210,633</u>	<u>340,207</u>
Net increase in net assets available for benefits	468,045	585,943
Net Assets Available for Benefits		
Beginning	<u>3,754,726</u>	<u>3,168,783</u>
Ending	<u><u>\$ 4,222,771</u></u>	<u><u>\$ 3,754,726</u></u>

See notes to financial statements

Wyman-Gordon Pennsylvania, LLC Hourly Pension Plan for Union Employees of the Mountaintop, PA Division

Notes to Financial Statements

December 31, 2011 and January 10, 2011

1. Description of the Plan

The following description of the Wyman-Gordon Pennsylvania, LLC Hourly Pension Plan for Union Employees of the Mountaintop, PA Division, formerly known as the Unison Engine Components Hourly Pension Plan for Union Employees of the Mountaintop, PA Division, (the "Plan") is provided for general information purposes only. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined benefit pension plan that was sponsored by GE Aviation Systems LLC ("GE") and provided retirement benefits to covered employees of Unison Engine Components, an affiliate of GE. On July 14, 2011, Precision Castparts Corp. ("PCC") purchased the rings operations of Unison Engine Components. On that same date, Wyman-Gordon Pennsylvania, LLC (the "Company"), a wholly-owned subsidiary of PCC, assumed sponsorship of the Plan. The assets and the accumulated liability for the Plan were transferred to the new Plan sponsor. Assets were transferred from the Middle River Defined Benefit Master Trust with State Street Bank and Trust ("State Street") to the Precision Castparts Corp. Master Trust Defined Benefit Plans with the Bank of New York Mellon. The Plan is subject to the provisions of the Employee Retirement Income Securities Act of 1974 ("ERISA").

Effective December 31, 2011, the Plan was amended to change the Plan year end to December 31. For 2011, there is a short Plan year starting January 11 and ending December 31.

The Plan evaluated subsequent events for recognition or disclosure through October 12, 2012, the date the financial statements were available to be issued.

Pension Benefits

The Plan was established to provide its participants with benefits for normal retirement at age 65 with between three and seven years of vesting service, or early retirement at age 55 provided the participant is fully vested. All hourly employees become participants in the Plan on the later of the date they become covered by a collective bargaining agreement or upon completion of 30 days of service.

Monthly benefits paid to participants at normal retirement (65 years of age) are based upon an escalating scale of benefit rates.

The monthly benefits payable to early retirees are based on the amounts calculated as of the normal retirement date reduced by 0.5% for each month that the early retirement date precedes the normal retirement date.

Participants may elect to receive their benefits as a joint and survivor annuity or a life annuity payable upon retirement. If the actuarially equivalent present value of any retirement benefit is \$1,000 or less, it will be paid in a single sum payment.

Wyman-Gordon Pennsylvania, LLC Hourly Pension Plan for Union Employees of the Mountaintop, PA Division

Notes to Financial Statements

December 31, 2011 and January 10, 2011

Death and Disability Benefits

If an active participant, who was married for at least one year preceding his or her death, dies prior to the participant's benefit commencement date, the surviving spouse will be eligible for a death benefit based on the participant's vested accrued benefit. Any participant who suffers a permanent and total disability while actively employed and who is fully vested in a Plan benefit will be paid an ancillary disability benefit equal to his or her accrued Plan benefit. Payment commences upon disability and continues until the disability ends or the participant dies or retires.

2. Summary of Significant Accounting Policies

Basis of Accounting

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

Use of Estimates

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

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Investment Valuation and Income Recognition

The Plan's assets were held in the Middle River Defined Benefit Master Trust ("Middle River") under an agreement with State Street, the trustee. In August 2011, the Plan's assets were transferred to the Precision Castparts Corp. Master Trust Defined Benefit Plans (the "Master Trust") with The Bank of New York Mellon, N.A. ("BNYM"), serving as trustee. Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation in the value of investments is allocated by the Middle River trust based upon the Plan's percentage of the net assets at the beginning of each month. Net appreciation in the value of investments is allocated by the Master Trust to the Plan based upon the Plan's daily weighted average percentage of net assets for a given month.

Wyman-Gordon Pennsylvania, LLC Hourly Pension Plan for Union Employees of the Mountaintop, PA Division

Notes to Financial Statements

December 31, 2011 and January 10, 2011

Actuarial Present Value of Accumulated Plan Benefits

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

Benefits under the Plan are based on years of credited service. Benefits payable under all circumstances such as retirement, death, disability, and termination of employment are included to the extent they are attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits presented below is determined by the Plan's actuary as of January 11, 2011 and 2010. The actuarial present value of accumulated plan benefits is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The actuarial present value of accumulated plan benefits as of January 11, 2011 and 2010 is as follows:

	<u>2011</u>	<u>2010</u>
Vested benefits:		
Participants and beneficiaries currently receiving benefit payments	\$ 1,573,613	\$ 1,399,778
Other participants	<u>2,110,046</u>	<u>1,912,425</u>
Total vested benefits	3,683,659	3,312,203
Nonvested benefits	<u>195,792</u>	<u>164,542</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 3,879,451</u>	<u>\$ 3,476,745</u>

Wyman-Gordon Pennsylvania, LLC Hourly Pension Plan for Union Employees of the Mountaintop, PA Division

Notes to Financial Statements

December 31, 2011 and January 10, 2011

The changes in the actuarial present value of the accumulated plan benefits for the year ended January 10, 2011, as determined by the actuary, AON Hewitt Associates LLC using the actuarial cost method, are summarized as follows:

Actuarial present value of accumulated plan benefits, at beginning of year	\$ 3,476,745
Increase (decrease) during the year attributable to:	
Benefits accumulated	118,186
Increase for interest due to decrease in discount period	270,159
Assumption changes	217,784
Benefits paid	(203,423)
Net increase	402,706
Actuarial present value of accumulated plan benefits, at end of year	\$ 3,879,451

Significant actuarial assumptions underlying the actuarial computations as of January 10, 2011 and 2010 are:

- a) Mortality – January 11, 2011 valuation: Static mortality table for annuitants and non-annuitants; January 11, 2010 valuation: RP-2000 Combined Healthy Mortality Table projected to 2015.
- b) Retirement age - Varying percentages of 3% to 100% for the ages of 55 through 70 for active participants and age 65 for terminated vested participants.
- c) Investment return – January 11, 2011 valuation: 7.50%; January 11, 2010 valuation: 8.00%.

The change in actuarial assumptions increased the accumulated Plan benefits as a result of the change in interest rate from 8% to 7.50%.

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

New Accounting Standard

In May 2011, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update No. 2011-04 "Fair Value Measurement (Topic 820): Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs," ("ASU 2011-04"). ASU 2011-04 will expand disclosures about fair value measurement and result in common fair value measurement and disclosure requirements in U.S. GAAP and International Financial Reporting Standards. ASU 2011-04 is effective for fiscal years and interim reporting periods beginning after December 15, 2011. Plan management is evaluating the impact of adopting ASU 2011-04 and believes it will not be material to the financial statements but will provide additional disclosures.

Wyman-Gordon Pennsylvania, LLC Hourly Pension Plan for Union Employees of the Mountaintop, PA Division

Notes to Financial Statements

December 31, 2011 and January 10, 2011

3. Fair Value Measurements

The Plan measures on a recurring basis its investments at fair value in accordance with FASB codification, "Fair Value Measurement," which provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs. The three levels of fair value hierarchy are as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices in active markets that are accessible to the Plan for identical assets. These generally provide the most reliable evidence and are used to measure fair value whenever available.

Level 2 - Inputs to the valuation methodology include inputs, other than Level 1 inputs, that are observable either directly or indirectly for substantially the full term of the asset through corroboration with observable market data. Level 2 inputs include quoted market prices in active markets for similar assets or liabilities, quoted market prices in inactive markets for identical or similar assets or liabilities, and other observable inputs.

Level 3 - Inputs to the valuation methodology are unobservable inputs and significant to the fair value measurement.

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

The Master Trust asset allocation strategy is designed to balance the objectives of achieving the asset return assumption consistently over the long-term while minimizing the volatility of the funded status. Asset classes with differing expected rates of return, return volatility and correlations are utilized to control risk and provide diversification. The asset categories are described below, along with the valuation methodologies and investment level classifications. There have been no changes in the methodologies used at December 31, 2011 and January 10, 2011.

Valuation of investments held in the Master Trust with the Bank of New York Mellon:

- **Public Equity Securities (Long/Hedged)** — Long equity investments consist of publicly traded equity securities that are well diversified across managers, styles, sectors and countries. Hedged equity investments typically add short positions in equities or equity futures in order to generate absolute returns regardless of equity market direction. Public equity investments made directly through managed (separate) account structures and valued based upon closing prices reported in the active trading markets are classified as level 1. Equity investments made indirectly via liquid pooled funds valued at the net asset value (NAV) of the fund are classified as level 2 and are typically valued at the most recently published NAV of the fund, which may be derived from underlying investment values one quarter earlier, unless management believes an adjustment to NAV is warranted based on changes in observable inputs or an expectation that an investment will be sold at a value other than NAV.

Wyman-Gordon Pennsylvania, LLC Hourly Pension Plan for Union Employees of the Mountaintop, PA Division

Notes to Financial Statements

December 31, 2011 and January 10, 2011

- **Private Equity** — Private equity investments consist of investments in limited partnerships or commingled vehicles with managers who purchase interests in non-public companies. These may be described as venture capital, early stage, special situations or restructuring funds. Private equity funds typically have low liquidity, a 10 year or longer investment commitment, and valuation methodologies that require the use of significant unobservable inputs. Private equity investments are classified as level 3 and are typically valued at the most recently published NAV of the fund, unless management believes an adjustment is warranted as described above.
- **Absolute Return (Market Sectors/Arbitrage)** — Absolute return strategies are investments with managers who seek specified levels of absolute returns with minimal correlation to market movements. Absolute return managers typically invest in futures, forwards or options on a variety of asset classes. Market sector strategies seek to capitalize on movements in commodity, currency, interest rate and/or other traditional markets while arbitrage strategies focus on credit, volatility or other alternative asset classes. Investments are typically made in limited partnerships and classified as level 2 when funds offer regular liquidity at fund NAVs and reported values are based on significant observable inputs. All other investments are classified as level 3 and are typically valued at the most recently published NAV of the fund, unless management believes an adjustment is warranted as described above.
- **Royalty Investments** — Royalty investments are made through investments in limited partnerships which purchase income-producing royalties derived from sales of pharmaceutical products. Valuation of the fund is determined from an independent appraisal process whereby significant observable inputs are used in determining the fund's NAV. Liquidity is typically arranged in the secondary market with trades occurring at the most recent published NAV. Royalty investments are classified as level 2 and are typically valued at the most recently published NAV of the fund, unless management believes an adjustment is warranted as described above.
- **Fixed Income (Investment/Non-Investment Grade)** — Fixed income investments consist of public and private fixed income securities of U.S. and non-U.S. government and corporate issuers and fixed income mutual funds. Fixed income investments made directly through managed (separate) account structures and valued based upon closing prices reported in the active trading markets are classified as level 1. Fixed income investments made indirectly via liquid pooled funds valued at the NAV of the fund are classified as level 2. Fixed income investments with low liquidity and valuation methodologies that require the use of significant unobservable inputs are classified as level 3.
- **Cash/Other** — Cash and other investments include highly liquid money market securities, demand deposits and other cash equivalents. Cash and other investments are classified as level 1.

Valuation of investments held in the Middle River Defined Benefit Master Trust:

- Shares of the registered investment companies and short term investment fund are valued at the quoted net asset value of shares held by the Plan at year end.

Wyman-Gordon Pennsylvania, LLC Hourly Pension Plan for Union Employees of the Mountaintop, PA Division

Notes to Financial Statements

December 31, 2011 and January 10, 2011

The preceding methods may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

4. Funding Policy

The Company's funding policy is to make contributions to the Plan as determined by the Plan's independent actuary in amounts necessary to provide the Plan with assets sufficient to fund participants' benefits by the time they retire. No participant contributions are permitted. The minimum funding requirements of ERISA were met for the period from January 11, 2011 to December 31, 2011 and the year ended January 10, 2011.

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

5. Plan Termination

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- a) Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination.
- b) Other vested benefits insured by the Pension Benefit Guaranty Corporation ("PBGC") (a U.S. government agency) up to the applicable limitations (discussed below).
- c) All other vested benefits (that is, vested benefits not insured by PBGC).
- d) All nonvested benefits.

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 survivor's 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. However, a statutory ceiling exists, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees.

Wyman-Gordon Pennsylvania, LLC Hourly Pension Plan for Union Employees of the Mountaintop, PA Division

Notes to Financial Statements

December 31, 2011 and January 10, 2011

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan Sponsor and the level of benefits guaranteed by the PBGC.

6. Investment in Master Trusts

All of the Plan's investments were in the Middle River trust through August 2, 2011 and were then transferred to the Master Trust. The Plan's interest in either trust is calculated based on the fair value at the end of the previous period, plus any contributions and income received, less benefit payments and expenses paid for each plan during the period.

The following tables present the fair values of investments.

At December 31, 2011, the Plan's interest in the net assets of the Master Trust with the Bank of New York Mellon was .37%.

Net assets at fair value:

Equity:

Long	\$	159,357,467
Hedged		195,491,379
Private		105,555,074
Total equity		<u>460,403,920</u>

Absolute return:

Market sectors	116,258,581
Arbitrage	115,187,524
Total absolute return	<u>231,446,105</u>

Royalties	<u>107,156,939</u>
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Fixed income:

Investment grade	126,650,752
Non-investment grade	64,709,184
Total fixed income	<u>191,359,936</u>

Cash/other	<u>71,530,961</u>
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Net assets at fair value	<u>\$ 1,061,897,861</u>
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Wyman-Gordon Pennsylvania, LLC Hourly Pension Plan for Union Employees of the Mountaintop, PA Division

Notes to Financial Statements

December 31, 2011 and January 10, 2011

At January 10, 2011, the Plan's interest in the net assets of the Middle River Defined Benefit Master Trust was 2%.

Cash	\$ 775
Investments at fair value:	
State Street Bank and Trust Short-Term Investment Fund	3,108,578
Registered investment companies:	
GE U.S. Equity Fund	41,380,761
GE S&P Index Fund	6,560,358
GE Strategic Investment Fund	34,498,085
GE International Fund	22,473,541
GE Income Fund	26,209,067
Morgan Stanley Emerging Growth Fund	6,925,376
Total registered investment companies	138,047,188
Net assets at fair value	\$ 141,156,541

The following table presents investment income of the Master Trust with the Bank of New York Mellon for the year ended December 31, 2011:

Net appreciation (depreciation) in fair value investments:	
Equity:	
Long	\$ (6,990,779)
Hedged	9,453,113
Private	3,358,629
Total equity	5,820,963
Absolute return:	
Market sectors	2,310,405
Arbitrage	(8,744,952)
Total absolute return	(6,434,547)
Royalties	7,921,817
Fixed income:	
Investment grade	7,553,394
Non-investment grade	(8,541,327)
Total fixed income	(987,933)
Other	16,972
Total net appreciation (depreciation) in fair value of investments	6,337,272
Interest and dividends	19,302,403
Total investment income	25,639,675
Investment management fees	(988,811)
Net investment income	\$ 24,650,864

Wyman-Gordon Pennsylvania, LLC Hourly Pension Plan for Union Employees of the Mountaintop, PA Division

Notes to Financial Statements

December 31, 2011 and January 10, 2011

The following table presents investment income of the Middle River Defined Benefit Master Trust for the year ended January 11, 2011:

Net appreciation in fair value of investments:	
Registered investment companies:	
GE U.S. Equity Fund	\$ 3,864,988
GE S&P Index Fund	796,599
GE Strategic Investment Fund	2,733,115
GE International Fund	467,899
GE Income Fund	945,046
Morgan Stanley Emerging Growth Fund	1,554,571
Total net appreciation in fair value of investments	10,362,218
Dividends	2,489,270
Interest income	4,038
Total investment income of the Middle River Master Trust	\$ 12,855,526

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2011 and January 10, 2011:

Assets at Fair Value as of December 31, 2011				
	Level 1	Level 2	Level 3	Total
Equity:				
Long	\$ 141,148,231	\$ 18,209,236	\$ -	\$ 159,357,467
Hedged	48,228,042	146,293,466	969,871	195,491,379
Private	-	-	105,555,074	105,555,074
Total equity	189,376,273	164,502,702	106,524,945	460,403,920
Absolute return:				
Market sectors	-	116,258,581	-	116,258,581
Arbitrage	-	101,844,324	13,343,200	115,187,524
Total absolute return	-	218,102,905	13,343,200	231,446,105
Royalties	-	107,156,939	-	107,156,939
Fixed income:				
Investment grade	126,650,752	-	-	126,650,752
Non-investment grade	-	38,057,895	26,651,289	64,709,184
Total fixed income	126,650,752	38,057,895	26,651,289	191,359,936
Cash/other	71,530,961	-	-	71,530,961
Total assets at fair value	\$ 387,557,986	\$ 527,820,441	\$ 146,519,434	\$ 1,061,897,861

Wyman-Gordon Pennsylvania, LLC Hourly Pension Plan for Union Employees of the Mountaintop, PA Division

Notes to Financial Statements

December 31, 2011 and January 10, 2011

Assets at Fair Value as of January 10, 2011 (in thousands)				
	Level 1	Level 2	Level 3	Total
State Street Bank and Trust Short-Term Investment Fund	\$ 3,109	-	-	\$ 3,109
Registered investment companies:				
GE U.S. Equity Fund	41,381	-	-	41,381
GE S&P Index Fund	6,560	-	-	6,560
GE Strategic Investment Fund	34,498	-	-	34,498
GE International Fund	22,474	-	-	22,474
GE Income Fund	26,209	-	-	26,209
Morgan Stanley Emerging Growth Fund	6,925	-	-	6,925
Total registered investment companies	138,047	-	-	138,047
Total investments, at fair value	\$ 141,156	\$ -	\$ -	\$ 141,156

The table below sets forth a summary of changes in the fair value of the Master Trust with the Bank of New York Mellon's Level 3 assets for the year ended December 31, 2011. Note that the Plan was not invested in this Master Trust as of the beginning of the year.

	Equity Hedged	Equity Private	Absolute Return Arbitrage	Fixed Income	Total
Beginning of year	\$ -	\$ 83,712,089	\$ 13,031,306	\$ 32,724,650	\$ 129,468,045
Transfers in/out of Level 3	1,933,862	-	5,126,537	-	7,060,399
Realized and unrealized gains/(losses)	(376,361)	3,358,629	(5,375,364)	2,705,607	312,511
Purchases	-	20,574,934	890,789	4,494,809	25,960,532
Sales	(587,630)	(2,090,578)	(330,068)	(13,273,777)	(16,282,053)
End of year	\$ 969,871	\$ 105,555,074	\$ 13,343,200	\$ 26,651,289	\$ 146,519,434

For the period ended December 31, 2011, there were no significant transfers between Levels 1 and 2. Transfers between Levels 2 and 3 are noted above.

Wyman-Gordon Pennsylvania, LLC Hourly Pension Plan for Union Employees of the Mountaintop, PA Division

Notes to Financial Statements

December 31, 2011 and January 10, 2011

7. Investment

Investments of the Plan which represents 5 percent or more of the Plan's total net assets available for benefits at December 31, 2011 and January 10, 2011 totaled \$3,947,039 and \$3,308,319, respectively, which represented the Plan's interest in the master trusts.

For the period from January 11, 2011 to December 31, 2011 and the year ended January 10, 2011, the amount of investment income allocated to the Plan was \$98,678 and \$201,150, respectively.

8. Related Party Transactions

The Plan's investments are administered under a contract with State Street and BNYM, the trustees of the Plan. Contributions are held by the trustees, who invest cash received, interest, and dividend income and make distributions to participants. These transactions qualify as party-in-interest transactions which are exempt from the prohibited transactions rules of ERISA.

Administrative expenses of the trustees are paid by the Plan. Additionally, certain administrative functions of the Plan are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

9. Tax Status

The Internal Revenue Service ("IRS") has determined and informed the Company by a letter dated October 19, 2010, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the 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 Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2011, there are no uncertain 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 tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2008.

Wyman-Gordon Pennsylvania, LLC Hourly Pension Plan for Union Employees of the Mountaintop, PA Division

Notes to Financial Statements

December 31, 2011 and January 10, 2011

10. Risks and Uncertainties

Plan contributions are made and the actuarial present value of accumulated plan benefits are 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.

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

11. Information Certified by Trustees

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for the period ended December 31, 2011. Accordingly, State Street, the trustee of the Plan's investments from January 11, 2011 to August 2, 2011 and BNYM, the trustee of the Plan's investments from August 2, 2011 to December 31, 2011 have certified to the completeness and accuracy of all investments reported in the accompanying statement of net assets available for benefits as of December 31, 2011 and the related investment activity reported in the statement of changes in net assets available for benefits for the period from January 11, 2011 to December 31, 2011.

Schedule SB Attachment (Form 5500)—2011 Plan Year
 Hourly Pension Plan for Union Employees of the Mountaintop PA Division
 EIN: 45-2425501 PN: 002

Schedule SB, line 32—Schedule of Amortization Bases

Type Of Base	Present Value of Installments	Valuation Date Established	Remaining Years in Amortization Period	Amortization Amount
Shortfall	\$ 363,289	January 11, 2009	5	\$ 76,006
Shortfall	\$ 175,838	January 11, 2010	6	\$ 31,757
Shortfall	\$ 325,920	January 1, 2011	7	\$ 53,568

Note: The Amortization Amount reflects the short plan year from January 11, 2011 to December 31, 2011.

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

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

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

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

OMB No. 1210-0110

2011**This Form is Open to Public
Inspection**For calendar plan year 2011 or fiscal plan year beginning 01/11/2011 and ending 12/31/2011▶ **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 Hry Pension Plan for Union EEs of the Mountaintop PA Division	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Wyman-Gordon Pennsylvania, LLC	D Employer Identification Number (EIN) 45-2425501
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500	

Part I Basic Information

1 Enter the valuation date: Month <u>1</u> Day <u>11</u> Year <u>2011</u>		
2 Assets:		
a Market value	2a	3,811,808
b Actuarial value	2b	3,676,846
3 Funding target/participant count breakdown:	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a 19	1,762,405
b For terminated vested participants.....	3b 26	294,858
c For active participants:		
(1) Non-vested benefits.....	3c(1)	235,810
(2) Vested benefits.....	3c(2)	2,257,646
(3) Total active.....	3c(3) 99	2,493,456
d Total.....	3d 144	4,550,719
4 If the plan is in at-risk status, check the box and complete lines (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 in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b	
5 Effective interest rate	5	6.33 %
6 Target normal cost	6	286,762

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>Jon Hamberg JH</u> Signature of actuary	<u>10/04/2012</u> Date
<u>Jon E. Hamberg</u> Type or print name of actuary		<u>11-06624</u> Most recent enrollment number
<u>Hewitt Associates LLC</u> Firm name		<u>(847) 295-5000</u> Telephone number (including area code)
<u>100 Half Day Road</u> Address of the firm	<u>IL 60069</u>	
<u>Lincolnshire</u>		

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) 2011
v.012611

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 (line 13 from prior year).....	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8).....	0	0
10 Interest on line 9 using prior year's actual return of <u>8.41</u> %.....		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38 from prior year)		318,450
b Interest on (a) using prior year's effective rate of <u>6.70</u> % except as otherwise provided (see instructions).....		21,336
c Total available at beginning of current plan year to add to prefunding balance.....		339,786
d Portion of (c) to be added to prefunding balance.....		0
12 Other reductions in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	0

Part III Funding percentages

14 Funding target attainment percentage	14	80.79 %
15 Adjusted funding target attainment percentage	15	80.79 %
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	81.25 %
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
04/06/2011	95,000				
07/15/2011	95,000				
07/22/2011	95,000				
01/13/2012	95,000				
03/27/2012	200,000				
Totals •			18(b)	580,000	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 contributions from prior years.	19a	
b Contributions made to avoid restrictions adjusted to valuation date.....	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	552,743

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	0

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

21 Discount rate:			
a Segment rates:	1st segment: 3.78 %	2nd segment: 6.31 %	3rd segment: 6.57 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 64
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 contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)		31a	286,762
b Excess assets, if applicable, but not greater than 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		873,873	161,331
b Waiver amortization installment.....		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...		34	448,093
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36		448,093
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37		552,743
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	104,650
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39		0
40 Unpaid minimum required contributions for all years.....	40		0

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:			
a Schedule elected		☐ 2 plus 7 years ☐ 15 years	
b Eligible plan year(s) for which the election in line 41a was made		☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011	
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

Schedule SB Attachment (Form 5500)—2011 Plan Year
Hourly Pension Plan for Union Employees of the Mountaintop PA Division
EIN: 45-2425501 PN: 002

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2011

Date	Amount	Interest Rate	Interest Adjusted Contribution
April 6, 2011	\$ 95,000	6.41%	\$ 93,652
July 15, 2011	95,000	6.41%	92,090
July 22, 2011	95,000	6.41%	91,982
January 13, 2012	95,000	6.41%	89,314
March 27, 2012	200,000	6.41%	185,705
Total Contribution	\$ 580,000		\$ 552,743

Schedule SB Attachment (Form 5500)—2011 Plan Year
 Hourly Pension Plan for Union Employees of the Mountaintop PA Division
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Schedule SB, line 22—Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	2.50%	1.0000	1.39
56.5	2.50%	0.9750	1.38
57.5	2.50%	0.9506	1.37
58.5	2.50%	0.9269	1.36
59.5	2.50%	0.9037	1.34
60.5	7.00%	0.8811	3.73
61.5	7.00%	0.8194	3.53
62.5	15.00%	0.7621	7.14
63.5	15.00%	0.6478	6.17
64.5	15.00%	0.5506	5.33
65.5	30.00%	0.4680	9.20
66.5	20.00%	0.3276	4.36
67.5	20.00%	0.2621	3.54
68.5	20.00%	0.2097	2.87
69.5	20.00%	0.1677	2.33
70	100.00%	0.1342	9.39
Weighted Average			64.43

Schedule SB Attachment (Form 5500)—2011 Plan Year
 Hourly Pension Plan for Union Employees of the Mountaintop PA Division
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Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest rates	Based on segment rates with a four-month lookback (as of September 2010)
1st segment rate	3.78%
2nd segment rate	6.31%
3rd segment rate	6.57%
Optional payment form election percentage	100% elect the normal form of payment of a life annuity
Optional payment form conversion interest rate	N/A
Optional payment form conversion mortality	N/A
Retirement age	
Active participants	See Table 1
Terminated vested participants	Age 65
Mortality rates	
Healthy and disabled	2011 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)
Withdrawal rates	See Table 2
Disability rates	See Table 3
Decrement timing	Middle of year decrements, with 100% retirement occurring at beginning of year
Surviving spouse benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$195,000.

Schedule SB Attachment (Form 5500)—2011 Plan Year
Hourly Pension Plan for Union Employees of the Mountaintop PA Division
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Valuation of plan assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
Expected return on assets	
2009 plan year	6.69%
2010 plan year	6.82%
Trust expenses included in target normal cost	Prior year's administrative expenses plus estimated PBGC premium. \$115,188 for 2011.
Actuarial method	Standard unit credit cost method
Valuation date	January 11, 2011

Schedule SB Attachment (Form 5500)—2011 Plan Year
Hourly Pension Plan for Union Employees of the Mountaintop PA Division
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Table 1

Retirement Rates

Age	Rate
55	2.50%
56	2.50%
57	2.50%
58	2.50%
59	2.50%
60	7.00%
61	7.00%
62	15.00%
63	15.00%
64	15.00%
65	30.00%
66	20.00%
67	20.00%
68	20.00%
69	20.00%
70+	100.00%

Schedule SB Attachment (Form 5500)—2011 Plan Year
 Hourly Pension Plan for Union Employees of the Mountaintop PA Division
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Table 2

Withdrawal Rates

Age	Rate	Age	Rate
15	9.94%	40	7.75%
16	9.94%	41	7.52%
17	9.94%	42	7.26%
18	9.94%	43	6.98%
19	9.94%	44	6.68%
20	9.94%	45	6.35%
21	9.89%	46	6.01%
22	9.84%	47	5.62%
23	9.79%	48	5.20%
24	9.73%	49	4.73%
25	9.67%	50	4.22%
26	9.61%	51	3.68%
27	9.54%	52	3.12%
28	9.47%	53	2.57%
29	9.39%	54	2.03%
30	9.30%	55	1.55%
31	9.21%	56	1.12%
32	9.10%	57	0.77%
33	8.98%	58	0.49%
34	8.85%	59	0.29%
35	8.71%	60	0.15%
36	8.55%	61	0.06%
37	8.37%	62+	0.02%
38	8.18%		
39	7.98%		

Schedule SB Attachment (Form 5500)—2011 Plan Year
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Table 3

Disability Rates

Age	Rate	Age	Rate
15	0.05%	40	0.16%
16	0.05%	41	0.17%
17	0.05%	42	0.18%
18	0.06%	43	0.20%
19	0.07%	44	0.21%
20	0.08%	45	0.22%
21	0.08%	46	0.24%
22	0.09%	47	0.26%
23	0.09%	48	0.28%
24	0.10%	49	0.31%
25	0.10%	50	0.35%
26	0.10%	51	0.40%
27	0.11%	52	0.45%
28	0.11%	53	0.53%
29	0.11%	54	0.61%
30	0.11%	55	0.71%
31	0.12%	56	0.84%
32	0.12%	57	0.93%
33	0.12%	58	1.04%
34	0.12%	59	1.14%
35	0.13%	60	1.26%
36	0.13%	61	1.42%
37	0.14%	62	1.62%
38	0.15%	63	1.91%
39	0.16%	64	2.30%
		65+	0.00%

Schedule SB Attachment (Form 5500)—2011 Plan Year
Hourly Pension Plan for Union Employees of the Mountaintop PA Division
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Schedule SB, Part V—Summary of Plan Provisions

The most recent amendment reflected in the following plan provisions was effective December 17, 2010.

Covered Employees	All hourly-rate employees of the Mountaintop Division who are represented by the collective bargaining unit.
Participation Date	The date the employee completes one month of eligibility service.
Definitions	
Vesting Service	One year or each 1,000-hour plan year of employment.
Credited Service	One year of Credited Service is earned for each plan year during which 1,500 hours or more are credited. In years during which fewer than 1,500 hours are credited, partial years of service are determined by the following table.

Hours	Years of Service
< 1,000	0.0
1,000 – 1,099	0.5
1,100 – 1,199	0.6
1,200 – 1,299	0.7
1,300 – 1,399	0.8
1,400 – 1,499	0.9
1,500 or more	1.0

Normal Retirement Date	The first day of the month coinciding with or next following the later of age 65 or the fifth anniversary of the date the employee first became a participant in the plan.
Monthly Pension Benefit	One-twelfth of the sum of (a) through (i) a. \$7.00 times Credited Service completed prior to January 11, 1974; b. \$24.00 times Credited Service completed on and after January 11, 1974 and prior to January 11, 1999;

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c. (1) or (2) or (3) or (4) below, whichever is applicable:

1. \$26.00 times Credited Service on or after January 11, 1999 if participant's last day of employment is between January 11, 1999 and January 11, 2000.
2. \$28.00 times Credited Service on or after January 11, 1999 if participant's last day of employment is between January 11, 2000 and January 11, 2001.
3. \$30.00 times Credited Service on or after January 11, 1999 and prior to January 11, 2002; if participant's last day of employment is on or after January 11, 2001.
4. \$33.00 times Credited Service on or after January 11, 1999 and prior to January 11, 2002; if participant's last day of employment is on or after January 11, 2005.

d. \$31.00 times Credited Service completed on and after January 11, 2002 and prior to January 11, 2003;

e. \$32.00 times Credited Service completed on and after January 11, 2003 and prior to January 11, 2004;

f. \$33.00 times Credited Service completed on and after January 11, 2004 and prior to January 11, 2005;

g. \$34.00 times Credited Service completed on and after January 11, 2005 and prior to January 11, 2006;

h. \$36.00 times Credited Service completed on and after January 11, 2006 and prior to January 11, 2007;

i. \$38.00 times Credited Service completed on and after January 11, 2007 and prior to May 25, 2008;

j. \$40.00 times Credited Service completed on and after May 25, 2008 and prior to May 25, 2009;

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- k. \$42.00 times Credited Service completed on and after May 25, 2009 and prior to May 25, 2010;
- l. \$44.00 times Credited Service completed on and after May 25, 2010 and prior to May 25, 2011;
- m. \$46.00 times Credited Service completed on and after May 25, 2011 and prior to May 25, 2012;
- n. \$48.00 times Credited Service completed on and after May 25, 2012.

Vested Interest

A participant's Vested Interest in his monthly pension benefit is determined based on the following schedule:

Years of Vesting Service	Vesting Interest
< 3	0%
3, but less than 4	20%
4, but less than 5	40%
5, but less than 6	60%
6, but less than 7	80%
7 or more	100%

Monthly Preretirement Spouse Benefit

Fifty-percent of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

Actuarial Equivalence

1951 Group Annuity Table male rates projected to 1970 by Scale C with a zero year setback for participants and a five year setback for beneficiaries and an interest rate of 6%.

Eligibility for Benefits
 Normal Retirement

Retirement on Normal Retirement Date.

Early Retirement

Retirement before Normal Retirement Date and on or after both attaining age 55 and completing seven years of Credited Service.

Deferred Vested

Termination for reasons other than death or retirement after completing five years of Vesting Service with a Vested Interest in their pension benefits.

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Preretirement Spouse Benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse.
Monthly Benefits Paid Upon the Following Events	
Normal Retirement	Monthly pension benefit determined as of Normal Retirement Date.
Early Retirement	Monthly pension benefit determined as of Early Retirement Date, reduced by 1/2 of 1% for each month payment precedes Normal Retirement Date.
Postponed Retirement	Monthly pension benefit determined as of actual retirement date or an actuarial increase on Normal Retirement Benefit, if greater.
Disability Retirement	Monthly pension benefit determined as of disability, payable without reduction for early retirement.
Termination with Deferred Vested Benefit	Monthly pension benefit determined as of termination date, reduced for payment before the participant's Normal Retirement Date as described for early retirement.
Death with Preretirement Spouse Benefits	Monthly preretirement spouse benefit is payable.
Other Plan Provisions	
Normal Form of Benefit	Single life annuity.
Optional Forms of Benefit	Ten-year certain and life, 50% contingent annuitant, 75% contingent annuitant, 100% contingent annuitant.
Maximum on Benefits and Pay	All benefits for any calendar may not exceed the maximum limitations for that year as defined in the Internal Revenue Code.

Schedule SB Attachment (Form 5500)—2011 Plan Year
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Plan Changes Since the Prior Year

The funding valuation does not reflect any plan changes.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

The target normal cost shown on lines 6 and 31a as well as the shortfall amortization charge reflect the short plan year from January 11, 2011 to December 31, 2011.

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Schedule SB Attachment (Form 5500)—2011 Plan Year
 Hourly Pension Plan for Union Employees of the Mountaintop PA Division
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Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2011

Attained Age	Number of Participants									
	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25		1								
25-29		5	1							
30-34	1	6	6	2						
35-39	1	9	8	3						
40-44	1	9	2	3						
45-49		3	2	2	2		1			
50-54		1		2	2			6		
55-59	1		2	2				4	2	
60-64				1				3	4	
65-69									1	
70+										

N-99