

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
---	---	--

Part I	Annual Report Identification Information
For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</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 <u>SERVICE BENEFIT PENSION PLAN (WICKLIFFE FACILITY) OF ABB INC.</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1970</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1970</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/1970</u>					
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) <u>ABB INC.</u> <u>12040 REGENCY PARKWAY, SUITE 200</u> <u>CARY, NC 27518</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>36-3100018</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>919-856-2360</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>334500</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>36-3100018</u>	2c Sponsor's telephone number <u>919-856-2360</u>	2d Business code (see instructions) <u>334500</u>	
2b Employer Identification Number (EIN) <u>36-3100018</u>					
2c Sponsor's telephone number <u>919-856-2360</u>					
2d Business code (see instructions) <u>334500</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.	10/14/2012	DANIEL HAGMANN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2012	E. BARRY LYON
	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") ABB INC. 12040 REGENCY PARKWAY, SUITE 200 CARY, NC 27518	3b Administrator's EIN 36-3100018 3c Administrator's telephone number 919-856-2360
---	---

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

5 Total number of participants at the beginning of the plan year	5	445
---	----------	-----

6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	0
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	0
d Subtotal. Add lines 6a , 6b , and 6c	6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
--	----------	--

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

1B 1G

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

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

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

a Pension Schedules

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

b General Schedules

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

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

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 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>SERVICE BENEFIT PENSION PLAN (WICKLIFFE FACILITY) OF ABB INC.</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ABB INC.</u>	D Employer Identification Number (EIN) <u>36-3100018</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information		
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2011</u>			
2 Assets:			
a Market value	2a <u>26538161</u>		
b Actuarial value	2b <u>24584820</u>		
3 Funding target/participant count breakdown:			
a For retired participants and beneficiaries receiving payment	3a <u>292</u>	(1) Number of participants	(2) Funding Target
b For terminated vested participants	3b <u>153</u>		<u>18372270</u>
c For active participants:			
(1) Non-vested benefits	3c(1)		<u>0</u>
(2) Vested benefits	3c(2)		<u>0</u>
(3) Total active	3c(3)	<u>0</u>	<u>0</u>
d Total	3d	<u>445</u>	<u>23040871</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>6.11</u> %	
6 Target normal cost	6	<u>80000</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>10/08/2012</u>
Signature of actuary		Date
<u>JOHN D. STEELE</u>		<u>11-05326</u>
Type or print name of actuary		Most recent enrollment number
<u>TOWERS WATSON DELAWARE INC.</u>		<u>203-326-5400</u>
Firm name		Telephone number (including area code)
<u>ONE STAMFORD PLAZA</u> <u>263 TRESSER BOULEVARD</u> <u>STAMFORD, CT 06901-3226</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)	5575979	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	198614	0
9	Amount remaining (line 7 minus line 8)	5377365	0
10	Interest on line 9 using prior year's actual return of <u>14.29</u> %	768425	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>6.53</u> % except as otherwise provided (see instructions)		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance		0
12	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)	6145790	0

Part III		Funding percentages	
14	Funding target attainment percentage	14	80.02 %
15	Adjusted funding target attainment percentage	15	106.70 %
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	114.89 %
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
Totals ▶			18(b)	0	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 0
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
0	0
(3) 3rd	(4) 4th
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 65
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	
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	80000	
b Excess assets, if applicable, but not greater than 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment		0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	80000	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	99308	0	99308
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
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 01/01/2011 and ending 12/31/2011

A Name of plan SERVICE BENEFIT PENSION PLAN (WICKLIFFE FACILITY) OF ABB INC.	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ABB INC.	D Employer Identification Number (EIN) 36-3100018

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
HARBOURVEST PARTNERS VI-BUYOUT FUND

04-3464306

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation
HARBOURVEST PARTNERS VI-PSHP FUND

04-3464304

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
HARBOURVEST INT'L PRIV EQ IV FUND

04-3541863

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
HARBOURVEST INT'L PRIV EQ V FUND

05-0623924

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

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

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

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

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

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

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

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

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

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

FIDELITY INVESTMENTS

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	CONTRACT ADMINISTRATOR	34527	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MARATHON

95-4328983

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGEMENT	34479	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

PIMCO FIXED INCOME

33-0629048

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGEMENT	30020	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)

TOWERS WATSON

53-0181291

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	ACTUARY	17319	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CAPITAL GUARDIAN

95-6597294

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGEMENT	14525	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

ERNST & YOUNG

34-6565596

(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	ACCOUNTANT	13363	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)

BNY MELLON

13-5160382

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
25	TRUSTEE	12522	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

ABB BUSINESS SERVICES

36-3100018

(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?
27	INVESTMENT ADVISORY	11848	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PARETO PARTNERS

57-7671687

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGEMENT	9786	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)

ACADIAN

04-2929221

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGEMENT	8606	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

DODGE & COX

13-6033041

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGEMENT	7698	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

COOLEY LLP

94-1140085

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29	LEGAL	5124	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)

HILLSWICK ASSET MANAGEMENT LLC

90-0172984

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGEMENT	5058	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SYSTEMATIC FINANCIAL

22-3367558

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGEMENT	4063	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

CLIFTON GROUP

41-0995965

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGEMENT	1575	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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 01/01/2011 and ending 12/31/2011

A Name of plan <u>SERVICE BENEFIT PENSION PLAN (WICKLIFFE FACILITY) OF ABB INC.</u>	B Three-digit plan number (PN)	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ABB INC.</u>	D Employer Identification Number (EIN) <u>36-3100018</u>	

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

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

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

c EIN-PN <u>36-3100018-050</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>
---------------------------------------	-------------------------------	--

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:

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 <div style="border: 1px solid black; padding: 5px; font-size: 1.2em; font-weight: bold;">2011</div> This Form is Open to Public Inspection
--	--	---

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011		
A Name of plan SERVICE BENEFIT PENSION PLAN (WICKLIFFE FACILITY) OF ABB INC.	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 ABB INC.	D Employer Identification Number (EIN) 36-3100018	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	139797	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(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)	26663655	0
(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	26803452	0

Liabilities

g Benefit claims payable	1g	31368	0
h Operating payables	1h	81401	0
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	112769	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	26690683	0
---	-----------	----------	---

Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0
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)		731589
(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		731589

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1629698	
(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)		1629698
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)	35814	
(2) Contract administrator fees	2i(2)	34527	
(3) Investment advisory and management fees	2i(3)	134166	
(4) Other	2i(4)	42205	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		246712
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1876410

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-1144821
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		25545862

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: ERNST & YOUNG LLP

(2) EIN: 34-6565596

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

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

Part IV Compliance Questions

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

During the plan year:

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

PENSION PLAN FOR HOURLY EMPLOYEES OF ABB INC.

5b(2) EIN(s)	5b(3) PN(s)
36-3100018	304

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.
---	--	--

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

A Name of plan <u>SERVICE BENEFIT PENSION PLAN (WICKLIFFE FACILITY) OF ABB INC.</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ABB INC.</u>	D Employer Identification Number (EIN) <u>36-3100018</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-3192613</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (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
-----------------	-------------------

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
--	-----------------------------------	-----------------------------------	-------------------------------	--

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

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

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

Schedule R (Form 5500) 2011
v.012611

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): _____



Ernst & Young LLP
Suite 500
4130 ParkLake Avenue
Raleigh, NC 27612-4462
Tel: +1 919 981 2800
Fax: +1 919 981 2997
www.ey.com

Report of Independent Auditors

To the Plan Administrator of the Service Benefit Pension Plan
(Wickliffe Facility) of ABB Inc.:

We were engaged to audit the accompanying statements of net assets available for benefits and statements of accumulated plan benefits of the Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc. as of December 31, 2011 and 2010, and the related statements of changes in net assets available for benefits and statements of changes in accumulated plan benefits for the years then ended. These financial statements are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Note 5, which was certified by The Bank of New York Mellon Corporation, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2011 and 2010, that the information provided to the plan administrator by the trustee is complete and accurate.

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

Ernst & Young LLP

October 12, 2012

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	ABB Inc.
EIN/PN	36-3100018/001
Plan Name	Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.
Valuation Date	January 1, 2011
Enrolled Actuary	John D. Steele
Enrollment Number	11-05326

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

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

Plan Name:	Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.
EIN / PN:	36-3100018 / 001
Plan Sponsor:	ABB Inc.
Valuation Date:	January 1, 2011

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	OMB No. 1510-0110 2011 This Form is Open to Public Inspection
---	--	---

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 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 Service Benefit Pension Plan (Wickliffe Facility)	B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ABB Inc.	D Employer Identification Number (EIN) 36-3100018
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500	

Part I Basic Information

1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2011</u>			
2 Assets:			
a Market value.....	2a		26,538,161
b Actuarial value.....	2b		24,584,820
3 Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a	292	18,372,270
b For terminated vested participants.....	3b	153	4,668,601
c For active participants:			
(1) Non-vested benefits.....	3c(1)		0
(2) Vested benefits.....	3c(2)		0
(3) Total active.....	3c(3)	0	0
d Total.....	3d	445	23,040,871
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		6.11 %
6 Target normal cost.....	6		80,000

Statement by Enrolled Actuary

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

SIGN HERE	John D. Steele  _____ Signature of actuary	<u>10/8/2012</u> _____ Date
	John D. Steele _____ Type or print name of actuary	11-05326 _____ Most recent enrollment number
	Towers Watson Delaware Inc. _____ Firm name	(203) 326-5400 _____ Telephone number (including area code)
	One Stamford Plaza 263 Tresser Boulevard Stamford CT 06901-3226 _____ 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).....	5,575,979	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	198,614	0
9 Amount remaining (line 7 minus line 8).....	5,377,365	0
10 Interest on line 9 using prior year's actual return of <u>14.29</u> %.....	768,425	
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>6.53</u> % except as otherwise provided (see instructions).....		0
c Total available at beginning of current plan year to add to prefunding balance.....		0
d Portion of (c) to be added to prefunding balance.....		0
12 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).....	6,145,790	0

Part III Funding percentages

14 Funding target attainment percentage.....	14	80.02 %
15 Adjusted funding target attainment percentage.....	15	106.70 %
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	114.89 %
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
Totals •			18(b)	0	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	0

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		65
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	
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	80,000	
b Excess assets, if applicable, but not greater than 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment.....		0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount.....	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	80,000	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	99,308	0	99,308
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
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 ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2011

Since this plan has no active participants, the weighted average retirement age for terminated vested participants is reported on Line 22. Terminated vested participants are assumed to begin their benefit at age 65.

Plan Name: Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.
EIN / PN: 36-3100018 / 001
Plan Sponsor: ABB Inc.
Valuation Date: January 1, 2011

SCHEDULE SB ATTACHMENTS

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

Economic Assumptions

Interest rate basis:

- Applicable month: September
- Yield curve basis: 3-Segment Rates

Interest rates:

- First segment rate: 3.78%
- Second segment rate: 6.31%
- Third segment rate: 6.57%
- Effective interest rate: 6.11%

Demographic Assumptions

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

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

Mortality

- Healthy For non-disabled participants: The prescribed mortality assumption under IRC §430(h)(3)(A) using static tables with separate mortality rates for annuitants and non-annuitants.
- Disabled The mortality tables published in IRS Revenue Ruling 96-7 for disabilities occurring before January 1, 1995 and after December 31, 1994.

Plan Name: Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.
EIN / PN: 36-3100018 / 001
Plan Sponsor: ABB Inc.
Valuation Date: January 1, 2011

SCHEDULE SB ATTACHMENTS

Termination	Not Applicable. There are no active plan participants.
Disability	One-half of the disability rates in the twelfth valuation of the Railroad Retirement Board (set forward 1 year for males and set back 4 years for females).
Retirement	Age 65 for terminated vested participants.
Form of payment	Participants not yet in payment status are assumed to elect a single life annuity form of payment upon benefit commencement.
Percent married	For purposes of valuing the preretirement surviving spouse's benefit, 85% of eligible participants are assumed to be married.
Spouse age	Wife three years younger than husband.
Administrative expenses	The amount included this year for plan-related expenses is \$80,000.
At-risk assumptions	For at-risk calculations, all participants eligible to elect benefits during the current and subsequent ten plan years are assumed to commence benefits at the earliest possible date under the Plan, but not before the end of the current plan year, except in accordance with the regular valuation assumptions. In addition, all participants (not just those eligible to begin benefits within the next 11 years) are assumed to elect the most valuable form of benefit under the Plan.
Participant Data	Employee data was supplied electronically as of the valuation date by Fidelity on behalf of ABB Inc.
Future Increases in Maximum Benefits and Plan Compensation Limitations	Accrued benefits projected to be paid in future years are limited to the maximum presently allowed under IRC §415. Plan compensation is limited to the maximum presently allowed under IRC §401(a)(17). No provision is made for future increases in the maximum annual benefit or compensation limit.

Plan Name: Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.
EIN / PN: 36-3100018 / 001
Plan Sponsor: ABB Inc.
Valuation Date: January 1, 2011

SCHEDULE SB ATTACHMENTS

Tax Policy	The actuarial valuation performed for the plan year ending December 31, 2011 is used to determine the maximum deductible contribution for the tax year ending December 31, 2011.
-------------------	--

Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefits.
Target normal cost	Present value of benefits expected to accrue during plan year plus plan-related expenses expected to be paid from plan assets during plan year.
Actuarial value of assets	Under this method, the valuation assets are equal to the average of three values (all determined without regard to receivable contributions), the result increased by the discounted present value of contributions expected to be made after the valuation date based on the prior plan year PPA effective interest rate. This amount is then subject to a 10% corridor around the market value of assets (including the discounted present value of receivable contributions) as of the valuation date. The three values used to develop the average value are: the market value of assets as of the current valuation date, the adjusted market value of assets as of the prior valuation date and the adjusted market value of assets as of the second prior valuation date. The adjusted market value as of a relevant valuation date is equal to the market value of assets as of the prior valuation date increased by actual plan contributions and assumed return on plan assets and decreased by actual plan disbursements after that date until the current valuation date. The assumed rate of return on plan assets for the prior plan year (pursuant to IRS Notice 2009-22) was 6.82%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 7.00%, and the applicable limitation for the plan year, equal to 6.82%. The assumed rate of return on plan assets for the second prior plan year (pursuant to IRS Notice 2009-22) was 6.56%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 7.50%, and the applicable limitation for the plan year, equal to 6.56%. The algebraically equivalent development of this method (pursuant to IRS Notice 2009-22) is shown in Section 2.4. Because expected investment returns under this method are limited under WRERA, over time it is more likely to produce an actuarial value that is expected to be less than the market value of assets.

Plan Name:	Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.
EIN / PN:	36-3100018 / 001
Plan Sponsor:	ABB Inc.
Valuation Date:	January 1, 2011

SCHEDULE SB ATTACHMENTS

Benefits not valued

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

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

Change in assumptions and methods since prior valuation

In addition to the prescribed changes in the discount rate and mortality table, the following change in assumptions and methods was made as part of this valuation:

- The assumed plan-related expenses added to the target normal cost were changed from \$131,971 to \$80,000.

Plan Name: Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.
EIN / PN: 36-3100018 / 001
Plan Sponsor: ABB Inc.
Valuation Date: January 1, 2011

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V – Summary of Plan Provisions

Plan Sponsor

ABB Inc.

Plan

Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.

Effective Date and Most Recent Amendment

June 1, 1973 as amended through January 1, 2011.

Plan Year

The twelve-month period ending December 31, 2011.

Eligibility

Any hourly paid employee at the Wickliffe, Ohio facility of Bailey Controls Company, who is a member of a collective bargaining unit represented by Local 1741, International Union, United Automobile, Aerospace and Agricultural Implement Workers of America, who has completed one year of vesting service and has attained age 21.

Normal Retirement Benefit

The benefit level multiplied by years of benefit service, payable upon retirement at age 65 as a single life annuity.

Early Retirement Benefit

A monthly benefit payable upon retirement at age 55 with 15 years of benefit service or age 62 with 10 years of benefit service, equal to the benefit level multiplied by years of benefit service. This benefit will be unreduced for employees with 30 years of benefit service and reduced by .4% for each month that retirement precedes age 62 for all other employees.

Plan Name: Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.
EIN / PN: 36-3100018 / 001
Plan Sponsor: ABB Inc.
Valuation Date: January 1, 2011

SCHEDULE SB ATTACHMENTS

Disability Benefit

A monthly benefit equal to the benefit level multiplied by years of benefit service to the date of disablement, payable without reduction after permanent and total disablement, following 10 years of benefit service. The monthly disability retirement benefit shall be double the amount determined in the preceding sentence until the employee is eligible for a federal Social Security benefit for disability or age.

Vested Benefits upon Termination of Service

Upon termination of employment after 5 years of vesting service, an employee will be entitled to a deferred vested benefit equal to the benefit level multiplied by years of benefit service, payable in full at age 65. The member may elect commencement on or after age 55 if he has 15 years of vesting service or on or after age 62 if he has at least 10 years of vesting service, payable in an actuarially reduced amount. The representative early retirement factors are as follows:

Age at Benefit Commencement	Percent of Normal Retirement Benefit Paid
55	36.56%
56	40.05%
57	43.95%
58	48.31%
59	53.22%
60	58.75%
61	65.00%
62	72.09%
63	80.17%
64	89.40%

Pre-Retirement Death Benefit

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

Post-Retirement Death Benefit

The retirement benefits described above are based upon election of a straight life form of payment, plus the additional provision that if a retiree dies between ages 65 and 70, then the monthly benefits will continue until the retiree would have attained age 70. Actuarially equivalent optional forms are available.

Plan Name: Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.
EIN / PN: 36-3100018 / 001
Plan Sponsor: ABB Inc.
Valuation Date: January 1, 2011

SCHEDULE SB ATTACHMENTS

Benefit Level

Termination Date	Benefit Level
Effective 11/03/2002	\$27.50
Effective 11/08/2003	\$27.75
Effective 11/09/2004	\$28.00
Effective 11/10/2005	\$28.50
Effective 11/12/2006	\$29.50
Effective 11/15/2009	\$30.00

Changes in Plan Provisions since Last Actuarial Valuation

The Plan's ancillary Medicare supplement benefit was eliminated.

Plan Name: Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.
EIN / PN: 36-3100018 / 001
Plan Sponsor: ABB Inc.
Valuation Date: January 1, 2011

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24 Change in Actuarial Assumption

The following changes were made to actuarial assumptions for 2011:

- The amount included in the Target Normal Cost for administrative expenses was changed from \$131,971 to \$80,000 to more closely align with recent experience.

Plan Name: Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.
EIN / PN: 36-3100018 / 001
Plan Sponsor: ABB Inc.
Valuation Date: January 1, 2011

FINANCIAL STATEMENTS

Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.
Years Ended December 31, 2011 and 2010
With Report of Independent Auditors

Ernst & Young LLP

 **ERNST & YOUNG**

Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.

Financial Statements

Year Ended December 31, 2011 and 2010

Contents

Report of Independent Auditors.....	1
Statements of Net Assets Available for Benefits.....	2
Statements of Changes in Net Assets Available for Benefits	3
Statements of Accumulated Plan Benefits.....	4
Statements of Changes in Accumulated Plan Benefits	5
Notes to Financial Statements.....	6



Ernst & Young LLP
Suite 500
4130 ParkLake Avenue
Raleigh, NC 27612-4462
Tel: +1 919 981 2800
Fax: +1 919 981 2997
www.ey.com

Report of Independent Auditors

To the Plan Administrator of the Service Benefit Pension Plan
(Wickliffe Facility) of ABB Inc.:

We were engaged to audit the accompanying statements of net assets available for benefits and statements of accumulated plan benefits of the Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc. as of December 31, 2011 and 2010, and the related statements of changes in net assets available for benefits and statements of changes in accumulated plan benefits for the years then ended. These financial statements are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Note 5, which was certified by The Bank of New York Mellon Corporation, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2011 and 2010, that the information provided to the plan administrator by the trustee is complete and accurate.

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

Ernst & Young LLP

October 12, 2012

Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.

Statements of Net Assets Available for Benefits

	December 31	
	2011	2010
Assets		
Cash	\$ —	\$ 139,797
Interest in the ABB Inc. Master Trust, at fair value	—	26,663,655
Total assets	—	26,803,452
Liabilities		
Accrued expenses	—	81,401
Net assets available for benefits	\$ —	\$ 26,722,051

See accompanying notes.

Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.

Statements of Changes in Net Assets Available for Benefits

	Year Ended December 31	
	2011	2010
Additions to (deductions from) net assets attributed to:		
Plan interest in net investment gain of the ABB Inc. Master Trust	\$ 731,589	\$ 3,493,884
Benefits paid to participants	(1,661,066)	(1,719,073)
Administrative and other expenses	(246,712)	(295,357)
Transfers to the Pension Plan of Hourly Employees of ABB Inc.	(25,545,862)	—
Net (decrease) increase	(26,722,051)	1,479,454
Net assets available for benefits:		
Beginning of year	26,722,051	25,242,597
End of year	\$ —	\$ 26,722,051

See accompanying notes.

Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.

Statements of Accumulated Plan Benefits

	December 31	
	2011	2010
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving payments	\$ –	\$ 18,484,735
Other participants	–	7,632,469
Total vested benefits	–	26,117,204
Non-vested benefits	–	156,209
Total actuarial present value of accumulated plan benefits	\$ –	\$ 26,273,413

See accompanying notes.

Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.

Statements of Changes in Accumulated Plan Benefits

	Year Ended December 31	
	2011	2010
Actuarial present value of accumulated plan benefits, beginning of year	\$ 26,273,413	\$ 24,629,813
(Decrease) increase during the year attributable to:		
Benefits accumulated and plan experience	(1,345,880)	185,187
Change in actuarial assumptions	2,408,613	1,271,123
Increase for interest due to the decrease in the discount period	1,225,841	1,344,572
Plan curtailment	—	561,791
Plan merger	(26,900,921)	—
Benefits paid	(1,661,066)	(1,719,073)
Net decrease (increase)	(26,273,413)	1,643,600
Actuarial present value of accumulated plan benefits, end of year	\$ —	\$ 26,273,413

See accompanying notes.

Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.

Notes to Financial Statements

December 31, 2011

1. Description of Plan

The following brief description of the Service Benefit Pension Plan ("Wickliffe Facility") of ABB Inc. (the "Plan") is provided for general information purposes. Participants should refer to the Plan Agreement for more complete information.

The Plan is a noncontributory defined benefit plan established under a collective bargaining agreement between ABB Inc. (the "Company" or "Employer") and the United Automobile, Aerospace, and Agricultural Implement Workers of America ("UAW"), Local 1741. The Plan provides retirement benefits for substantially all hourly employees at the Company's Wickliffe, Ohio facility. Eligible employees become participants when they attain age 21 and complete one year of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Effective December 31, 2011, the Plan was merged into Pension Plan for Hourly Employees of ABB Inc. This merger does not affect participants and beneficiaries pension benefits as the benefit provisions for the former plan will remain the same and will continue to be determined by the terms and conditions of the Plan. As a result of this merger, net assets and accumulated plan benefits of approximately \$25,545,862 and \$26,900,921 were transferred to the Pension Plan for Hourly Employees of ABB Inc.

2. Summary of Significant Accounting Policies

Basis of Accounting

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

Benefits and Vesting

Plan participants are entitled to receive pension benefits at their normal retirement age of 65, however, based on age and years of service, they may elect early retirement. In addition, a Plan participant may elect to postpone distribution of benefits until age 70½. Benefits under the Plan are based on a flat benefit rate per year of service.

Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

A participant is fully vested after completion of five years of service.

Use of Estimates

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

Funding Policy

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

It is the Company's intention to only make contributions that are tax-deductible. For each of the years ended December 31, 2011 and 2010, the Plan has satisfied the minimum funding requirements of ERISA.

Valuation of Investments and Income Recognition

The assets of the Plan are held in the ABB Inc. Master Trust ("Master Trust") along with the assets of other plans of the Company. The Bank of New York Mellon Corporation (the "Trustee") is the trustee of the Master Trust.

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

Assets of the Master Trust are stated at fair value which, as used for financial statement purposes, represents market or current value (see Note 6). The fair value of the Plan's interest in the Master Trust is based on the beginning of the year value of the Plan's interest in the Master Trust plus actual contributions and allocated investment income (loss) less actual distributions and allocated administrative expenses.

Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

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

Reclassification

Certain prior amounts were reclassified to conform to the current year presentation.

New Accounting Pronouncement

In January 2010, the FASB issued Accounting Standards Update 2010-06, *Improving Disclosures about Fair Value Measurements* ("ASU 2010-06"). ASU 2010-06 amended ASC 820 to clarify certain existing fair value disclosures and require a number of additional disclosures. The requirement to present changes in Level 3 measurements on a gross basis is effective for reporting periods beginning after December 15, 2010. Since ASU 2010-06 only affects fair value measurement disclosures, adoption of ASU 2010-06 did not have an effect on the Plan's net assets available for benefits or its changes in net assets available for benefits.

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

Securities Lending

As of December 31, 2011 and 2010, the Master Trust participated in the Trustee's securities lending program for securities held in custody at the Trustee. These securities are lent to certain unrelated third-party brokers in exchange for collateral, usually in the form of cash. Collateralization levels are equal to a percentage of the market value of the borrowed securities. For U.S. securities, collateral shall not be less than 102% of the fair value of the loaned

Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

securities, and for non-U.S. securities, collateral shall not be less than 105% of the fair value of the loaned securities unless it is denominated in the same currency as the collateral, in which case it will be 102% of the fair value. Collateral received is invested in a short-term collateral reinvestment fund that is managed by The Bank of New York Mellon Corporation, and the fund consists of high quality short-term investments. The value of loaned securities in the Master Trust amounted to \$32,958,795 and \$70,931,877 at December 31, 2011 and 2010, respectively. The obligation to return collateral is reflected as a liability in the Master Trust's financial statements and income from securities lending is included in other investment income in the Master Trust's financial statements (see Note 4).

Derivatives

The Master Trust invests in S&P 500 futures and foreign exchange contracts to hedge future market risks. The Master Trust holds some securities valued in currencies other than the U.S. dollar. To reduce the impact of currency fluctuations on the value of these securities, the Master Trust employs a currency overlay manager who utilizes foreign exchange contracts to hedge the Master Trust's exposure to these foreign currencies.

The Master Trust employs managers who utilize S&P 500 futures contracts to mitigate the Master Trust's U.S. equity exposure. Contracts are marked to market daily with the prime broker. The fair value of these instruments is determined by the Trustee at year end. The Master Trust's exposure related to derivatives was \$0 and \$31,638,250 as of December 31, 2011 and 2010, respectively. The fair value of derivative contracts approximates 3% of the Master Trust's exposure. The values of such derivative contracts are included within the respective investment category in Note 4.

Investment Risk

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

Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

Subsequent Events

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

3. Actuarial Present Value of Accumulated Plan Benefits

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

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

The actuarial present value of accumulated plan benefits as of December 31, 2011 and 2010 were determined by the Plan's actuary, Towers Watson & Company, using employee data supplied by the Company as of January 1, 2011 and 2010, and projected to the respective valuation date, and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements for events such as death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The actuarial cost method used to determine the actuarial present value of accumulated plan benefits is the projected unit credit cost method. A summary of the significant actuarial assumptions underlying the actuarial valuation as of December 31, 2011 and 2010 are as follows:

Mortality – 2011: Based on the Retirement Plans – PPA 2012 Static Mortality Table split between annuitants and non-annuitants and sex distinct.

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

Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.

Notes to Financial Statements (continued)

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

Interest – The assumed interest rates utilized to calculate accumulated plan benefits at December 31, 2011 and 2010 were 4.05% and 5.05%, respectively. The change in interest rates is reflected in the “change in actuarial assumptions” in the accompanying Statements of Changes in Accumulated Plan Benefits.

Retirement age – 2011: Age 65 for terminated vested employees. There were no active employees in 2011 and accordingly no chart of rates was used.

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

Age	Percentage of Employees Expected to Retire Within One Year
55	20
56–61	10
62	40
63–64	10
65–69	50
70	100

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

Curtailment accounting was recognized as a result of significant reductions in the future years of expected service due to involuntary terminations during 2010. This resulted in an increase in the present value of accumulated plan benefits of \$529,229. In addition, contractual termination benefits provided to plan participants who involuntarily terminated during 2010 resulted in an increase in the present value of accumulated plan benefits of \$32,562. The involuntary terminations during 2010 caused a partial plan termination and accordingly, the participants became 100% vested in their accounts.

Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.

Notes to Financial Statements (continued)

4. ABB Inc. Master Trust

The Plan's investments are held in the Master Trust, which was established for the investment of assets of the Plan and several other Company sponsored retirement plans. Each participating plan has an undivided interest in the Master Trust. The Master Trust assets are allocated among the participating plans by assigning to each plan those transactions (primarily contributions, benefit payments, and plan-specific expenses) that can be specifically identified and by allocating among all plans, in proportion to each plan's beneficial interest in the Master Trust, income and expenses resulting from the collective investment of the assets of the Master Trust.

At December 31, 2011 and 2010, the Plan had no interest and 2.52% interest in the net assets of the Master Trust, respectively.

The following tables present the net assets for the Master Trust and the net investment gain for the Master Trust:

	December 31	
	2011	2010
Assets		
Cash	\$ 44,342,654	\$ 25,296,810
Fixed income	518,417,304	368,423,540
U.S. equities	141,034,165	198,281,116
International equities	201,851,457	307,560,239
Securities on loan against collateral	33,850,815	72,839,926
Adjustment for securities lending loss	(350,065)	(429,205)
Alternative investments	148,960,938	157,937,065
Total assets	<u>\$ 1,088,107,268</u>	<u>\$ 1,129,909,491</u>
Liabilities		
Liability for collateral deposits	\$ (32,958,795)	\$ (70,931,877)
Due to collateral borrower	(892,020)	(1,908,049)
Net assets	<u>\$ 1,054,256,453</u>	<u>\$ 1,057,069,565</u>

Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.

Notes to Financial Statements (continued)

4. ABB Inc. Master Trust (continued)

Net investment gain for the Master Trust is as follows:

	Year Ended December 31	
	2011	2010
Investment income:		
Interest	\$ 9,809,111	\$ 9,167,985
Dividends	11,890,549	10,289,096
Other income	111,203	213,253
	<u>21,810,863</u>	<u>19,670,334</u>
Net realized and unrealized appreciation (depreciation) in fair value of investments:		
Fixed income	24,341,767	20,070,519
U.S. equities	910,461	36,221,293
International equities	(34,029,172)	38,858,724
Other investments	80,239	77,725
Alternative investments	16,196,579	22,980,534
	<u>7,499,874</u>	<u>118,208,795</u>
Total net investment gain	<u>\$ 29,310,737</u>	<u>\$ 137,879,129</u>

5. Investments Certified by Trustee

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Company has obtained a certification from the Trustee as to the completeness and accuracy of the investments and investment activity (except for investments classified as alternative investments and related investment activity at December 31, 2010 and the year then ended) recorded by the Master Trust as of and for the years ended December 31, 2011 and 2010 (the "Master Trust certification"). Additionally, the Company has obtained a certification from the Trustee related to the Plan's interest in the Master Trust and Master Trust investment activity as of and for the years ended December 31, 2011 and 2010 (the "Plan certification"). Investment information certified by the Trustee at the Master Trust and Plan levels has not been audited by independent auditors.

Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.

Notes to Financial Statements (continued)

5. Investments Certified by Trustee (continued)

At the Master Trust level, the alternative investments and related investment activity as of December 31, 2011 and December 31, 2010 and for the years then ended are detailed below:

	December 31	
	2011	2010
Private equity investments	\$ 102,799,789	\$ 101,419,942
Distressed debt	19,228,464	26,188,533
Fund of funds	26,932,685	30,328,590
Total alternative investments	<u>\$ 148,960,938</u>	<u>\$ 157,937,065</u>

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

	Year Ended December 31	
	2011	2010
Net realized and unrealized appreciation in fair value of alternative investments	\$ 16,196,579	\$ 22,980,534

At the Plan level, the Plan's "Interest in the ABB, Inc. Master Trust" as reflected in the accompanying statements of net assets available for benefits and the Plan's "Interest in net investment gain of the ABB Inc. Master Trust" have also been certified by the Trustee. While the Plan holds an undivided interest in the Master Trust, the certified amounts for the Plans have been adjusted to reflect the Master Trust alternative investments' fair values and net realized and unrealized appreciation of alternative investment noted above. These amounts represent 14.13% and 55.26% of the Plan's "Interest in the ABB, Inc. Master Trust" and "Interest in net realized and unrealized appreciation of the ABB Inc. Master Trust" at December 31, 2011 and for the year then ended and 14.94% and 19.44% of the Plan's "Interest in the ABB, Inc. Master Trust" and "Interest in net realized and unrealized appreciation of the ABB Inc. Master Trust" at December 31, 2010 and for the year then ended.

6. Fair Value Measurements

Investments held by the Plan are stated at fair value. ASC 820, *Fair Value Measurements and Disclosures* ("ASC 820"), requires enhanced disclosures about investments that are measured and reported at fair value.

Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.

Notes to Financial Statements (continued)

6. Fair Value Measurements (continued)

ASC 820 clarifies the definition of fair value for financial reporting, establishes a framework for measuring fair value and requires additional disclosures about the use of fair value measurements. The hierarchy established under ASC 820 gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

As required by ASC 820, the Master Trust investments are classified within the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. The three levels of the fair value hierarchy under ASC 820, and its applicability to the Master Trust's investments, are described below:

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

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

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

The methods used to measure the fair value calculation may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Master Trust 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.

Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.

Notes to Financial Statements (continued)

6. Fair Value Measurements (continued)

The following table sets forth by level, within the fair value hierarchy, the Master Trust's financial instruments at fair value as of December 31, 2011 and December 31, 2010:

Fair Value Measurements as of December 31, 2011				
	Level 1	Level 2	Level 3	Total
Assets				
Short term investments (a)	\$ —	\$ 44,342,654	\$ —	\$ 44,342,654
Collateral held for securities lending (b)	33,850,815	—	—	33,850,815
Fixed income (c)	141,330,961	353,477,857	23,608,486	518,417,304
U.S. equities (d)	63,486,446	77,547,719	—	141,034,165
International equities (e)	195,551,244	6,300,213	—	201,851,457
Alternative investments (f)	—	—	148,960,938	148,960,938
Total assets	\$ 434,219,466	\$ 481,668,443	\$ 172,569,424	\$ 1,088,457,333

Fair Value Measurements as of December 31, 2010				
	Level 1	Level 2	Level 3	Total
Assets				
Short term investments (a)	\$ —	\$ 25,296,810	\$ —	\$ 25,296,810
Collateral held for securities lending (b)	72,839,926	—	—	72,839,926
Fixed income (c)	63,481,891	282,106,561	22,835,088	368,423,540
U.S. equities (d)	165,470,933	32,810,183	—	198,281,116
International equities (e)	261,420,870	46,139,369	—	307,560,239
Alternative investments (f)	—	—	157,937,065	157,937,065
Total assets	\$ 563,213,620	\$ 386,352,923	\$ 180,772,153	\$ 1,130,338,696

The ASC 820 tables above exclude securities lending losses of \$350,065 at December 31, 2011 and \$429,205 at December 31, 2010 which are in the Master Trust table in Note 4.

- (a) This category consists of cash equivalents in commingled funds.
- (b) This collateral consists of cash provided by the borrower that is 102% of the value of the securities borrowed.

Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.

Notes to Financial Statements (continued)

6. Fair Value Measurements (continued)

- (c) This category includes investments in mutual funds whose value is determined by closing price reported in an active market and highly diversified pooled and separate accounts valued at NAV that invest in U.S. and internationally issued bonds. This category also includes investments in hedge funds whose value is determined by unobservable pricing inputs. There are currently no redemption restrictions on these investments except for investments in hedge funds.
- (d) This category includes investments in mutual funds whose value is determined by closing price reported in an active market and highly diversified pooled and separate accounts valued at NAV that invest in U.S. common stocks via direct purchases, ETFs and futures. There are currently no redemption restrictions on these investments.
- (e) This category includes investments in mutual funds whose value is determined by closing price reported in an active market and diversified pooled, collective trusts and separate accounts valued at NAV that invest in international common stocks. A currency overlay strategy is also employed to add value and reduce currency risk. Some of these accounts have redemption restrictions of up to one month notice.
- (f) This category includes investments valued at NAV, in private equity, distressed debt and fund of funds to offer diversified uncorrelated returns versus the public markets. By nature, some of these investments are illiquid and some are not redeemable in the near term and capital calls and distributions are determined by the investment manager.

The table below sets forth a summary of changes in the fair value of the Master Trust's Level 3 financial instruments for the years ended December 31, 2011 and December 31, 2010:

	Year Ended December 31	
	2011	2010
Balance, beginning of year	\$ 180,772,153	\$ 164,625,327
Net realized gains	20,066,251	4,564,043
Changes in unrealized (depreciation) appreciation	(8,454,259)	25,309,928
Net purchases	(19,589,332)	(10,610,490)
Return of capital	1,268,050	(1,639,583)
Transfers	(1,493,439)	(1,477,072)
Balance, end of year	<u>\$ 172,569,424</u>	<u>\$ 180,772,153</u>

Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.

Notes to Financial Statements (continued)

7. Income Tax Status

The Plan has received a determination letter from the Internal Revenue Service ("IRS") dated September 15, 2011, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code ("the Code"), and, therefore, the related trust is exempt from taxation. Subsequent to this determination by the IRS, the Plan was amended. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualified status. The Plan administrator has indicated that it will take the necessary steps, if any, to bring the Plan's operation into compliance with the Code.

Accounting principles generally accepted in the United States require Plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2011, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2008.

8. Related Party Transactions

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

9. Differences Between the Financial Statements and Form 5500

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

	December 31	
	2011	2010
Net assets available for benefits per the financial statements	\$ —	\$ 26,722,051
Amounts allocated to withdrawn participants	—	(31,368)
Net assets available for benefits per Form 5500	<u>\$ —</u>	<u>\$ 26,690,683</u>

Service Benefit Pension Plan (Wickliffe Facility) of ABB Inc.

Notes to Financial Statements (continued)

9. Differences Between the Financial Statements and Form 5500 (continued)

The following is a reconciliation of benefits paid to participants per the financial statements to the Form 5500 for the year ended December 31, 2011:

	Year Ended December 31 2011
Benefits paid to participants per financial statements	\$ 1,661,066
Less benefits payable at December 31, 2010	(31,368)
Benefits paid to participants per Form 5500	<u>\$ 1,629,698</u>

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

Ernst & Young LLP

Assurance | Tax | Transactions | Advisory

About Ernst & Young

Ernst & Young is a global leader in assurance, tax, transaction and advisory services.

Worldwide, our 167,000 people are united by our shared values and an unwavering commitment to quality. We make a difference by helping our people, our clients and our wider communities achieve their potential.

For more information, please visit www.ey.com

Ernst & Young refers to the global organization of member firms of Ernst & Young Global Limited, each of which is a separate legal entity.

Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. This Report has been prepared by Ernst & Young LLP, a client serving member firm located in the United States.

