

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2012</b><br><br><b>This Form is Open to Public Inspection</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                           |
| For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u> |                                                                                                                                                                                                                                           |
| <b>A</b> This return/report is for:                                                                      | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____                         |
| <b>B</b> This return/report is:                                                                          | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months). |
| <b>C</b> If the plan is a collectively-bargained plan, check here. . . . .                               | <input type="checkbox"/>                                                                                                                                                                                                                  |
| <b>D</b> Check box if filing under:                                                                      | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                 |

|                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------|--|
| <b>Part II</b>                                                                                                                                                                                                                                      | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                                                                                                                                                         |                                                                     |                                                             |                                                             |  |
| <b>1a</b> Name of plan<br><u>COOPER RETIREMENT SAVINGS AND STOCK OWNERSHIP PLAN</u>                                                                                                                                                                 | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>238</u></td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/><u>07/01/1985</u></td> </tr> </table>                        | <b>1b</b> Three-digit plan number (PN) ▶                            | <u>238</u>                                                  | <b>1c</b> Effective date of plan<br><u>07/01/1985</u>       |  |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                                                            | <u>238</u>                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                             |                                                             |  |
| <b>1c</b> Effective date of plan<br><u>07/01/1985</u>                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><br><u>EATON ELECTRIC HOLDINGS LLC</u><br><br><u>EATON CENTER</u><br><u>1000 EATON BOULEVARD</u><br><u>CLEVELAND, OH 44122</u> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>2b</b> Employer Identification Number (EIN)<br/><u>76-0518215</u></td> </tr> <tr> <td><b>2c</b> Sponsor's telephone number<br/><u>713-209-8844</u></td> </tr> <tr> <td><b>2d</b> Business code (see instructions)<br/><u>335900</u></td> </tr> </table> | <b>2b</b> Employer Identification Number (EIN)<br><u>76-0518215</u> | <b>2c</b> Sponsor's telephone number<br><u>713-209-8844</u> | <b>2d</b> Business code (see instructions)<br><u>335900</u> |  |
| <b>2b</b> Employer Identification Number (EIN)<br><u>76-0518215</u>                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2c</b> Sponsor's telephone number<br><u>713-209-8844</u>                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2d</b> Business code (see instructions)<br><u>335900</u>                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |

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

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

|                                                                                                            |                                                                                                 |                               |                                                                                    |
|------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-------------------------------|------------------------------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                           | Filed with authorized/valid electronic signature.<br><br><b>Signature of plan administrator</b> | <u>09/11/2013</u><br><br>Date | <u>ELLEN COLLIER</u><br><br>Enter name of individual signing as plan administrator |
| <b>SIGN HERE</b>                                                                                           | <b>Signature of employer/plan sponsor</b>                                                       | Date                          | Enter name of individual signing as employer or plan sponsor                       |
| <b>SIGN HERE</b>                                                                                           | <b>Signature of DFE</b>                                                                         | Date                          | Enter name of individual signing as DFE                                            |
| Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional) |                                                                                                 |                               | Preparer's telephone number (optional)                                             |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------------|-----------|--------------------------|----------------------------------------------------------------------------------------------------------------------------|-----|-------------------------------------|----------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------------------|----------------------------------------|-------|--------------------------|--------------------------------------------|-----|-------------------------------------|----------------------------------|-----|-------------------------------------|----------------------------------------|-----|--------------------------|-------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                     | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| <b>4</b> 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:<br><b>a</b> Sponsor's name<br>COOPER US, INC.                                                                                                                                                                                                                                                                                                                                                                      |                                     | <b>4b</b> EIN<br>20-1686977<br><b>4c</b> PN<br>238                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                     | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;"><b>5</b></td> <td style="text-align: right;">11739</td> </tr> </table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>5</b>                            | 11739                           |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| <b>5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 11739                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                     | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="background-color: #cccccc; height: 20px;"></td> </tr> <tr> <td style="width: 10%; text-align: center;"><b>6a</b></td> <td style="text-align: right;">7306</td> </tr> <tr> <td style="text-align: center;"><b>6b</b></td> <td style="text-align: right;">78</td> </tr> <tr> <td style="text-align: center;"><b>6c</b></td> <td style="text-align: right;">3948</td> </tr> <tr> <td style="text-align: center;"><b>6d</b></td> <td style="text-align: right;">11332</td> </tr> <tr> <td style="text-align: center;"><b>6e</b></td> <td style="text-align: right;">74</td> </tr> <tr> <td style="text-align: center;"><b>6f</b></td> <td style="text-align: right;">11406</td> </tr> <tr> <td style="text-align: center;"><b>6g</b></td> <td style="text-align: right;">11406</td> </tr> <tr> <td style="text-align: center;"><b>6h</b></td> <td style="text-align: right;">519</td> </tr> </table> |                                     |                                 | <b>6a</b> | 7306                     | <b>6b</b>                                                                                                                  | 78  | <b>6c</b>                           | 3948                                                                                         | <b>6d</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 11332                    | <b>6e</b>                           | 74                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>6f</b> | 11406                    | <b>6g</b>                              | 11406 | <b>6h</b>                | 519                                        |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| <b>6a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 7306                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| <b>6b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 78                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| <b>6c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 3948                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| <b>6d</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 11332                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| <b>6e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 74                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| <b>6f</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 11406                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| <b>6g</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 11406                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| <b>6h</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 519                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                     | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;"><b>7</b></td> <td></td> </tr> </table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>7</b>                            |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2E 2F 2G 2J 2K 3H                                                                                                                                                                                                                                                                                                                                                                                                                         |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| <b>9a</b> Plan funding arrangement (check all that apply)<br><table style="width: 100%;"> <tr> <td style="width: 5%;">(1)</td> <td style="width: 5%;"><input type="checkbox"/></td> <td style="width: 90%;">Insurance</td> </tr> <tr> <td>(2)</td> <td><input type="checkbox"/></td> <td>Code section 412(e)(3) insurance contracts</td> </tr> <tr> <td>(3)</td> <td><input checked="" type="checkbox"/></td> <td>Trust</td> </tr> <tr> <td>(4)</td> <td><input type="checkbox"/></td> <td>General assets of the sponsor</td> </tr> </table>                                                              |                                     | (1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <input type="checkbox"/>            | Insurance                       | (2)       | <input type="checkbox"/> | Code section 412(e)(3) insurance contracts                                                                                 | (3) | <input checked="" type="checkbox"/> | Trust                                                                                        | (4)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <input type="checkbox"/> | General assets of the sponsor       | <b>9b</b> Plan benefit arrangement (check all that apply)<br><table style="width: 100%;"> <tr> <td style="width: 5%;">(1)</td> <td style="width: 5%;"><input type="checkbox"/></td> <td style="width: 90%;">Insurance</td> </tr> <tr> <td>(2)</td> <td><input type="checkbox"/></td> <td>Code section 412(e)(3) insurance contracts</td> </tr> <tr> <td>(3)</td> <td><input checked="" type="checkbox"/></td> <td>Trust</td> </tr> <tr> <td>(4)</td> <td><input type="checkbox"/></td> <td>General assets of the sponsor</td> </tr> </table> | (1)       | <input type="checkbox"/> | Insurance                              | (2)   | <input type="checkbox"/> | Code section 412(e)(3) insurance contracts | (3) | <input checked="" type="checkbox"/> | Trust                            | (4) | <input type="checkbox"/>            | General assets of the sponsor          |     |                          |                                     |
| (1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <input type="checkbox"/>            | Insurance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <input type="checkbox"/>            | Code section 412(e)(3) insurance contracts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <input checked="" type="checkbox"/> | Trust                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| (4)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <input type="checkbox"/>            | General assets of the sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| (1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <input type="checkbox"/>            | Insurance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <input type="checkbox"/>            | Code section 412(e)(3) insurance contracts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <input checked="" type="checkbox"/> | Trust                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| (4)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <input type="checkbox"/>            | General assets of the sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| <b>a Pension Schedules</b><br><table style="width: 100%;"> <tr> <td style="width: 5%;">(1)</td> <td style="width: 5%;"><input checked="" type="checkbox"/></td> <td style="width: 90%;">R (Retirement Plan Information)</td> </tr> <tr> <td>(2)</td> <td><input type="checkbox"/></td> <td>MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</td> </tr> <tr> <td>(3)</td> <td><input type="checkbox"/></td> <td>SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</td> </tr> </table> |                                     | (1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <input checked="" type="checkbox"/> | R (Retirement Plan Information) | (2)       | <input type="checkbox"/> | MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary | (3) | <input type="checkbox"/>            | SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | <b>b General Schedules</b><br><table style="width: 100%;"> <tr> <td style="width: 5%;">(1)</td> <td style="width: 5%;"><input checked="" type="checkbox"/></td> <td style="width: 90%;">H (Financial Information)</td> </tr> <tr> <td>(2)</td> <td><input type="checkbox"/></td> <td>I (Financial Information – Small Plan)</td> </tr> <tr> <td>(3)</td> <td><input type="checkbox"/></td> <td>A (Insurance Information)</td> </tr> <tr> <td>(4)</td> <td><input checked="" type="checkbox"/></td> <td>C (Service Provider Information)</td> </tr> <tr> <td>(5)</td> <td><input checked="" type="checkbox"/></td> <td>D (DFE/Participating Plan Information)</td> </tr> <tr> <td>(6)</td> <td><input type="checkbox"/></td> <td>G (Financial Transaction Schedules)</td> </tr> </table> | (1)                      | <input checked="" type="checkbox"/> | H (Financial Information)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | (2)       | <input type="checkbox"/> | I (Financial Information – Small Plan) | (3)   | <input type="checkbox"/> | A (Insurance Information)                  | (4) | <input checked="" type="checkbox"/> | C (Service Provider Information) | (5) | <input checked="" type="checkbox"/> | D (DFE/Participating Plan Information) | (6) | <input type="checkbox"/> | G (Financial Transaction Schedules) |
| (1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <input checked="" type="checkbox"/> | R (Retirement Plan Information)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <input type="checkbox"/>            | MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <input type="checkbox"/>            | SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| (1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <input checked="" type="checkbox"/> | H (Financial Information)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <input type="checkbox"/>            | I (Financial Information – Small Plan)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <input type="checkbox"/>            | A (Insurance Information)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| (4)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <input checked="" type="checkbox"/> | C (Service Provider Information)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| (5)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <input checked="" type="checkbox"/> | D (DFE/Participating Plan Information)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |
| (6)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <input type="checkbox"/>            | G (Financial Transaction Schedules)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                     |                                 |           |                          |                                                                                                                            |     |                                     |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                          |                                        |       |                          |                                            |     |                                     |                                  |     |                                     |                                        |     |                          |                                     |

|                                                                                                                                                                                                               |                                                                                                                                                                                                                |                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br>Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | <b>Service Provider Information</b><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                               |                                                                                                                                                                                                                | <b>2012</b>                                    |
|                                                                                                                                                                                                               |                                                                                                                                                                                                                | <b>This Form is Open to Public Inspection.</b> |

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

|                                                                                                     |                                                                    |
|-----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>COOPER RETIREMENT SAVINGS AND STOCK OWNERSHIP PLAN</u>                  | <b>B</b> Three-digit plan number (PN) ▶ <u>238</u>                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>EATON ELECTRIC HOLDINGS LLC</u> | <b>D</b> Employer Identification Number (EIN)<br><u>76-0518215</u> |

**Part I Service Provider Information (see instructions)**

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

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

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

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

13-3689044

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

---

---

---

**(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)

DIVERSIFIED RETIREMENT CORPORATION

13-3689044

| (b)<br>Service Code(s)                          | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 12 15 28 37<br>38 50 54 59<br>61 62 63 64<br>65 | RECORD KEEPER                                                                                     | 1544463                                                                | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            |                                                                                                                                                                                 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

MCCONNELL & JONES LLP

76-0488832

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 10 50                  | AUDITOR                                                                                           | 15350                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

SQUIRE, SANDERS & DEMPSEY

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 29 50                  | ATTORNEY                                                                                          | 6542                                                                   | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

**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)

MERCER

13-2834414

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 16 51 70               | CONSULTANT                                                                                        | 19761                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

COOPER US, INC.

20-1636977

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 14 50                  | PLAN SPONSOR                                                                                      | 42514                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

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

**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<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect<br>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<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect<br>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<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect<br>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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                               |                                                                                                                                                                                                                              |                                                                                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small> | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><hr/> <b>2012</b><br><br><hr/> <b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

|                                                                                                            |                                                                    |            |
|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><u>COOPER RETIREMENT SAVINGS AND STOCK OWNERSHIP PLAN</u>                         | <b>B</b> Three-digit plan number (PN)                              | <u>238</u> |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>EATON ELECTRIC HOLDINGS LLC</u> | <b>D</b> Employer Identification Number (EIN)<br><u>76-0518215</u> |            |

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE: DIVERSIFIED COLLECTIVE TRUST FUNDS

**b** Name of sponsor of entity listed in (a): DIVERSIFIED RETIREMENT CORPORATION

|                                       |                               |                                                                                                                      |
|---------------------------------------|-------------------------------|----------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>13-3689044-001</u> | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>292110871</u> |
|---------------------------------------|-------------------------------|----------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK EMERGING MARKETS INDEX

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

|                                       |                               |                                                                                                                    |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>26-3832702-001</u> | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>7656090</u> |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

**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

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2012</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2012 or fiscal plan year beginning <b>01/01/2012</b> and ending <b>12/31/2012</b>                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                                          |
| <b>A</b> Name of plan<br><b>COOPER RETIREMENT SAVINGS AND STOCK OWNERSHIP PLAN</b>                                                                                                                                                                                       | <b>B</b> Three-digit plan number (PN) <b>►</b>                                                                                                                                                                                                                               | <b>238</b>                                                                                               |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>EATON ELECTRIC HOLDINGS LLC</b>                                                                                                                                                                      | <b>D</b> Employer Identification Number (EIN)<br><br><b>76-0518215</b>                                                                                                                                                                                                       |                                                                                                          |

| Part I Asset and Liability Statement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                       |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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 |
| <b>a</b> Total noninterest-bearing cash .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1a</b>       | 247426                | 369273          |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1b(1)</b>    | 832307                |                 |
| <b>(2)</b> Participant contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1b(2)</b>    | 79                    |                 |
| <b>(3)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>1b(3)</b>    | 50948                 | 55378           |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(1)</b>    | 1062938               | 1334990         |
| <b>(2)</b> U.S. Government securities.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1c(8)</b>    | 21516131              | 22817133        |
| <b>(9)</b> Value of interest in common/collective trusts.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1c(9)</b>    | 280448570             | 299766961       |
| <b>(10)</b> Value of interest in pooled separate accounts.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(13)</b>   | 483123067             | 560974501       |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(15)</b>   |                       |                 |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> | 257249333             | 351198181       |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 1044530799            | 1236516417      |

**Liabilities**

|                                                                           |           |  |  |
|---------------------------------------------------------------------------|-----------|--|--|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |  |  |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |  |  |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |  |  |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |  |  |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> |  |  |

**Net Assets**

|                                                           |           |            |            |
|-----------------------------------------------------------|-----------|------------|------------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 1044530799 | 1236516417 |
|-----------------------------------------------------------|-----------|------------|------------|

**Part II Income and Expense Statement**

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

**Income****a Contributions:**

|                                                                                                            |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 27413638   |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 37904486   |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> | 3896615    |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 69214739  |

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

|                                                                                                      |                 |        |        |
|------------------------------------------------------------------------------------------------------|-----------------|--------|--------|
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) ..... | <b>2b(1)(A)</b> | 90     |        |
| <b>(B)</b> U.S. Government securities .....                                                          | <b>2b(1)(B)</b> |        |        |
| <b>(C)</b> Corporate debt instruments .....                                                          | <b>2b(1)(C)</b> |        |        |
| <b>(D)</b> Loans (other than to participants) .....                                                  | <b>2b(1)(D)</b> |        |        |
| <b>(E)</b> Participant loans .....                                                                   | <b>2b(1)(E)</b> | 923945 |        |
| <b>(F)</b> Other .....                                                                               | <b>2b(1)(F)</b> |        |        |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                        | <b>2b(1)(G)</b> |        | 924035 |

|                                                                                           |                 |          |          |
|-------------------------------------------------------------------------------------------|-----------------|----------|----------|
| (2) Dividends: <b>(A)</b> Preferred stock .....                                           | <b>2b(2)(A)</b> |          |          |
| <b>(B)</b> Common stock .....                                                             | <b>2b(2)(B)</b> |          |          |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                 | <b>2b(2)(C)</b> | 12862455 |          |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> ..... | <b>2b(2)(D)</b> |          | 12862455 |

|                 |              |  |  |
|-----------------|--------------|--|--|
| (3) Rents ..... | <b>2b(3)</b> |  |  |
|-----------------|--------------|--|--|

|                                                                                           |                 |  |  |
|-------------------------------------------------------------------------------------------|-----------------|--|--|
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                | <b>2b(4)(A)</b> |  |  |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                             | <b>2b(4)(B)</b> |  |  |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result ..... | <b>2b(4)(C)</b> |  |  |

|                                                                                                       |                 |           |           |
|-------------------------------------------------------------------------------------------------------|-----------------|-----------|-----------|
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                    | <b>2b(5)(A)</b> |           |           |
| <b>(B)</b> Other .....                                                                                | <b>2b(5)(B)</b> | 136629762 |           |
| <b>(C)</b> Total unrealized appreciation of assets.<br>Add lines <b>2b(5)(A)</b> and <b>(B)</b> ..... | <b>2b(5)(C)</b> |           | 136629762 |

|                                                                                                |               | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|---------------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                             | <b>2b(6)</b>  |            | 14344425  |
| (7) Net investment gain (loss) from pooled separate accounts .....                             | <b>2b(7)</b>  |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                     | <b>2b(8)</b>  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities .....                           | <b>2b(9)</b>  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)..... | <b>2b(10)</b> |            | 58222313  |
| <b>c</b> Other income.....                                                                     | <b>2c</b>     |            |           |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....        | <b>2d</b>     |            | 292197729 |

**Expenses**

|                                                                                            |              |           |           |
|--------------------------------------------------------------------------------------------|--------------|-----------|-----------|
| <b>e</b> Benefit payment and payments to provide benefits:                                 |              |           |           |
| (1) Directly to participants or beneficiaries, including direct rollovers .....            | <b>2e(1)</b> | 113075699 |           |
| (2) To insurance carriers for the provision of benefits .....                              | <b>2e(2)</b> |           |           |
| (3) Other .....                                                                            | <b>2e(3)</b> |           |           |
| (4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....                | <b>2e(4)</b> |           | 113075699 |
| <b>f</b> Corrective distributions (see instructions) .....                                 | <b>2f</b>    |           | 3881      |
| <b>g</b> Certain deemed distributions of participant loans (see instructions).....         | <b>2g</b>    |           | 87410     |
| <b>h</b> Interest expense.....                                                             | <b>2h</b>    |           |           |
| <b>i</b> Administrative expenses: (1) Professional fees .....                              | <b>2i(1)</b> | 21892     |           |
| (2) Contract administrator fees .....                                                      | <b>2i(2)</b> |           |           |
| (3) Investment advisory and management fees .....                                          | <b>2i(3)</b> | 19761     |           |
| (4) Other .....                                                                            | <b>2i(4)</b> | 1586978   |           |
| (5) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(4)</b> .....         | <b>2i(5)</b> |           | 1628631   |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | <b>2j</b>    |           | 114795621 |

**Net Income and Reconciliation**

|                                                                               |              |  |           |
|-------------------------------------------------------------------------------|--------------|--|-----------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  | 177402108 |
| <b>l</b> Transfers of assets:                                                 |              |  |           |
| (1) To this plan.....                                                         | <b>2l(1)</b> |  | 14583510  |
| (2) From this plan .....                                                      | <b>2l(2)</b> |  |           |

**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: MCCONNELL & JONES LLP

(2) EIN: 76-0488832

**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 lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

**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.).....

**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.).....

|           | Yes | No | Amount |
|-----------|-----|----|--------|
| <b>4a</b> |     | X  |        |
| <b>4b</b> |     | X  |        |

|                                                                                                                                                                                                                              | Yes | No | Amount   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|----------|
| <b>c</b> 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  |          |
| <b>d</b> 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  |          |
| <b>e</b> Was this plan covered by a fidelity bond?.....                                                                                                                                                                      | X   |    | 10000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                      |     | X  |          |
| <b>g</b> 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  |          |
| <b>h</b> 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  |          |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....                                                                | X   |    |          |
| <b>j</b> 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  |          |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....                                                           |     | X  |          |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                           |     | X  |          |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....                                                                                                  |     | X  |          |
| <b>n</b> 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. ....                                     |     | X  |          |

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

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

**5b(1)** Name of plan(s)

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

## Part V Trust Information (optional)

**6a** Name of trust

**6b** Trust's EIN

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            | <b>2012</b>                                    |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            | <b>This Form is Open to Public Inspection.</b> |

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

|                                                                                                     |                                                                    |
|-----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>COOPER RETIREMENT SAVINGS AND STOCK OWNERSHIP PLAN</u>                  | <b>B</b> Three-digit plan number (PN) ▶<br><u>238</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>EATON ELECTRIC HOLDINGS LLC</u> | <b>D</b> Employer Identification Number (EIN)<br><u>76-0518215</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                    |          |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b> | <u>0</u> |
| <b>2</b> 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):<br><br>EIN(s): <u>13-3689044</u> |          |          |
| <b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>                                                                                                                                                                                            |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> |          |

|                |                                                                                                                                                                              |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (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) |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                           |                              |                             |                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....                                                                                                                                                                                                                                                       | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>If the plan is a defined benefit plan, go to line 8.</b>                                                                                                                                                                                                                                                                                                               |                              |                             |                              |
| <b>5</b> 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. <b>Date:</b> Month _____ Day _____ Year _____<br><b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b> |                              |                             |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                                                                                                                            | <b>6a</b>                    |                             |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                                | <b>6b</b>                    |                             |                              |
| <b>c</b> 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).....                                                                                                                                                                                                                           | <b>6c</b>                    |                             |                              |
| <b>If you completed line 6c, skip lines 8 and 9.</b>                                                                                                                                                                                                                                                                                                                      |                              |                             |                              |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                                                                                                                        | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>8</b> 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?.....                                                                                                | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                   |                                   |                               |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                             |                              |                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.)..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                              | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 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 lines 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 lines 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 lines 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 lines 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 lines 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:

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

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

- 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 lines (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 line 19(b)?  
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): \_\_\_\_\_

**Cooper Retirement Savings and  
Stock Ownership Plan**

**Independent Auditors' Report  
and Financial Statements**

**December 31, 2012 and 2011**

# **Cooper Retirement Savings and Stock Ownership Plan**

## **Table of Contents December 31, 2012 and 2011**

|                                                                |    |
|----------------------------------------------------------------|----|
| <b>Independent Auditors' Report</b>                            | 1  |
| <b>Financial Statements</b>                                    |    |
| Statements of Net Assets Available for Benefits                | 3  |
| Statement of Changes in Net Assets Available for Benefits      | 4  |
| Notes to Financial Statements                                  | 5  |
| <b>Supplementary Information</b>                               |    |
| Schedule H, Line 4i – Schedule of Assets (Held at End of Year) | 13 |



## Independent Auditors' Report

To the Participants and Plan Administrator of  
the Cooper Retirement Savings and Stock Ownership Plan:

### ***Report on the Financial Statements***

We were engaged to audit the accompanying financial statements of Cooper Retirement Savings and Stock Ownership Plan (the Plan), which comprise the Statements of Net Assets Available for Benefits of the as of December 31, 2012 and 2011, and the related Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2012, and the related Notes to Financial Statements.

### ***Plan Management's Responsibility for the Financial Statements***

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America (US GAAS). Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

### ***Basis for Disclaimer of Opinion***

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), Plan management instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Note 3, which was certified by State Street Bank and Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by Plan management that the trustee holds the Plan's investment assets and executes investment transactions. Plan management has obtained a certification from the trustee as of December 31, 2012 and 2011 and for the year ended December 31, 2012, that the information provided to Plan management by the trustee is complete and accurate.

### ***Disclaimer of Opinion***

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

***Other Matter***

The supplementary information listed in the table of contents as of December 31, 2012 is required by DOL Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on the supplementary information.

***Report on Form and Content in Compliance with DOL Rules and Regulations***

The form and content of the information included in the financial statements and supplementary information, other than that derived from the information certified by the trustee, have been audited by us in accordance with US GAAS and, in our opinion, is presented in compliance with DOL Rules and Regulations for Reporting and Disclosure under ERISA.

*McConnell & Jones LLP*

Houston, Texas  
June 26, 2013

**Cooper Retirement Savings and Stock Ownership Plan**  
**Statements of Net Assets Available for Benefits**  
**December 31, 2012 and 2011**

|                                                                                                   | <u>2012</u>             | <u>2011</u>             |
|---------------------------------------------------------------------------------------------------|-------------------------|-------------------------|
| <b>Assets</b>                                                                                     |                         |                         |
| <b>Investments, at fair value</b>                                                                 | \$ 1,213,643,906        | \$ 1,022,131,334        |
| <b>Receivables</b>                                                                                |                         |                         |
| Employer Receivable                                                                               | -                       | 832,386                 |
| Notes receivable from participants                                                                | 22,817,133              | 21,516,131              |
| Other receivables                                                                                 | 55,378                  | 50,948                  |
| Total Receivables                                                                                 | <u>22,872,511</u>       | <u>22,399,465</u>       |
| <b>Net assets, at fair value</b>                                                                  | 1,236,516,417           | 1,044,530,799           |
| Adjustment from fair value to contract value for fully<br>benefit-responsive investment contracts | <u>(25,241,401)</u>     | <u>(19,844,645)</u>     |
| <b>Net Assets Available for Benefits</b>                                                          | <u>\$ 1,211,275,016</u> | <u>\$ 1,024,686,154</u> |

**Cooper Retirement Savings and Stock Ownership Plan**  
**Statement of Changes in Net Assets Available for Benefits**  
**Year Ended December 31, 2012**

---

**Investment Income**

|                                               |                   |
|-----------------------------------------------|-------------------|
| Net appreciation in fair value of investments | \$ 203,799,744    |
| Interest and dividends                        | <u>12,862,545</u> |

|                       |                    |
|-----------------------|--------------------|
| Net investment income | <u>216,662,289</u> |
|-----------------------|--------------------|

|                                                              |                |
|--------------------------------------------------------------|----------------|
| <b>Interest income on notes receivable from participants</b> | <u>923,945</u> |
|--------------------------------------------------------------|----------------|

**Contributions**

|              |                  |
|--------------|------------------|
| Employer     | 27,413,638       |
| Participants | 37,904,486       |
| Rollovers    | <u>3,896,615</u> |

|                     |                   |
|---------------------|-------------------|
| Total contributions | <u>69,214,739</u> |
|---------------------|-------------------|

|                 |                    |
|-----------------|--------------------|
| Total additions | <u>286,800,973</u> |
|-----------------|--------------------|

**Deductions**

|                                        |                  |
|----------------------------------------|------------------|
| Benefits paid directly to participants | 113,166,990      |
| Administrative expenses                | <u>1,628,631</u> |

|                  |                    |
|------------------|--------------------|
| Total deductions | <u>114,795,621</u> |
|------------------|--------------------|

|                                               |             |
|-----------------------------------------------|-------------|
| <b>Net Increase before Transfer of Assets</b> | 172,005,352 |
|-----------------------------------------------|-------------|

|                                                |                   |
|------------------------------------------------|-------------------|
| <b>Net Transfer of Assets to/from the Plan</b> | <u>14,583,510</u> |
|------------------------------------------------|-------------------|

|                     |             |
|---------------------|-------------|
| <b>Net Increase</b> | 186,588,862 |
|---------------------|-------------|

|                                                             |                      |
|-------------------------------------------------------------|----------------------|
| <b>Net Assets Available for Benefits, Beginning of Year</b> | <u>1,024,686,154</u> |
|-------------------------------------------------------------|----------------------|

|                                                       |                                |
|-------------------------------------------------------|--------------------------------|
| <b>Net Assets Available for Benefits, End of Year</b> | <u><u>\$ 1,211,275,016</u></u> |
|-------------------------------------------------------|--------------------------------|

# **Cooper Retirement Savings and Stock Ownership Plan**

## **Notes to Financial Statements**

**December 31, 2012 and 2011**

---

### **Note 1: Description of the Plan**

The following description of the Cooper Retirement Savings and Stock Ownership Plan (the “Plan”) provides only general information. Participants should refer to the plan document for a more complete description of the Plan’s provisions, which is available from the plan administrator.

#### ***General***

The Plan is a defined contribution plan sponsored by Eaton Electric Holdings LLC (the “Company”), a subsidiary of Eaton Corporation plc (“Eaton”). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”). Employees may become a participant on their date of hire, as long as he/she is not an excluded employee, as defined in the Plan document. The Plan has been extended to the employees of certain employment units and/or locations (“participating units”) identified in the Plan document.

#### ***Contributions***

Each year, participants may contribute up to 100 percent of pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (“Rollover contributions”).

Participants receive a “Company Matching Contribution” equal to 50% of participants’ employee contributions up to a maximum of 6% of their eligible compensation. Company Matching Contributions are invested in the Company Stock Fund (as defined in the Plan), which consisted primarily of ordinary shares of Cooper Industries plc (“Cooper Stock”) prior to the acquisition of Cooper Industries by Eaton in November 2012. Subsequent to the acquisition, Cooper Stock was replaced with ordinary shares of Eaton Corporation plc (all employer stock will be referred to herein as “Eaton Stock”).

In addition to the Company Matching Contribution described in the preceding paragraph, certain eligible participants also receive a 3% “Company Retirement Contribution,” which is calculated each pay period based upon their annual compensation. The Company Retirement Contribution is invested the same as the participants’ deferrals.

Participants direct the investment of their contributions into various investment options offered by the Plan. All investment options except for the Eaton Stock Fund, the Money Market Fund, and the Stable Value Fund invest in units of one or more Vanguard mutual funds. Participants may also elect to make transfers in whole dollar amounts of their Company Matching Contributions invested in the Eaton Stock Fund to one or more of the Funds at any time.

#### ***Participant Accounts***

Each participant account is credited with the participant's contribution and allocations of (a) the Company's contribution and (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

# **Cooper Retirement Savings and Stock Ownership Plan**

## **Notes to Financial Statements**

**December 31, 2012 and 2011**

---

### ***Vesting***

Participants are vested immediately in their contributions and Company Matching Contributions, plus actual earnings thereon. Vesting in the Company Retirement Contribution is subject to a graded vesting schedule based on years of continuous service. A participant is 100 percent vested after five years of credited service or upon attainment of normal retirement age, death or permanent disability. The nonvested balance on a participant's account is forfeited upon other termination of service.

### ***Notes receivable from participants***

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their account balance, whichever is less. Participants may have up to two loans outstanding at any time, each with a maximum term of five years except for a loan obtained for purchase of principal residence for which the maximum term is ten years. The loans are secured by the balance in the participant's account and bear interest at fixed rates, which are commensurate with local prevailing rates as determined by the plan administrator.

### ***Payment of Benefits***

The Plan provides benefits for eligible participants upon retirement, death, termination, or permanent disability according to the form of payment elected by the participant within the limitations defined in the Plan. Any distributions, other than distributions from Eaton Stock, are made in the form of cash. Distributions of Eaton Stock are made in whole shares upon request of a participant and only if the distribution is in an amount of at least 100 whole shares.

### ***Forfeited Accounts***

At December 31, 2012 and 2011, forfeited non-vested accounts totaled \$1,331,405 and \$1,060,552 respectively. These accounts will be used to reduce future employer contributions or administrative expenses. During 2012, employer contributions were reduced by \$907,587 from the forfeited non-vested accounts.

### ***Plan Termination***

Although it has not expressed an intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in their accounts.

### ***Transfers to the Plan***

In conjunction with the Company's business acquisition activities, plan assets of the Martek Plan totaling approximately \$14,191,000 were merged into the Plan effective January 29, 2012, and are included in Transfers to the Plan in the accompanying Statements of Changes in Net Assets Available for Benefits and Statement of Net Assets Available for Benefits.

**Cooper Retirement Savings and Stock Ownership Plan**  
**Notes to Financial Statements**  
**December 31, 2012 and 2011**

---

**Note 2: Summary of Significant Accounting Policies**

***Basis of Accounting***

The financial statements of the Plan are prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America ("GAAP").

***Use of Estimates***

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

***Investment Valuation and Income Recognition***

The plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

***Notes Receivable from Participants***

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant notes receivable are reclassified as distributions based upon the terms of the plan document.

***Payment of Benefits***

Benefits paid directly to participants are recorded when paid.

***Management's Review of Subsequent Events***

In preparing the accompanying financial statements, Plan management has reviewed all known events that have occurred after December 31, 2012, and through June 26, 2013 for inclusion in the financial statements and footnotes.

# Cooper Retirement Savings and Stock Ownership Plan

## Notes to Financial Statements

December 31, 2012 and 2011

### *New Accounting Pronouncements*

In May 2012, the FASB issued Accounting Standards Update ("ASU") 2012-04, "*Fair Value Measurement (Topic 820): Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs.*" This ASU requires us, for Level 3 fair value measurements, to disclose quantitative information about unobservable inputs used, a description of the valuation processes used, and a qualitative discussion about the sensitivities of the measurements. The guidance is effective for interim and annual periods beginning after December 15, 2012. We do not expect the adoption of this ASU to have a material impact on the Plan's financial statements.

### **Note 3: Investments**

The following table presents the Plan's investments. Investments that represent 5% or more of total plan net assets in either year are separately identified.

|                                                                                                                             | 2012                    | 2011                    |
|-----------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|
| Eaton Stock Fund                                                                                                            | \$ 351,198,181          | \$ 257,249,333          |
| Vanguard Balance Index                                                                                                      | 66,010,945              | 52,500,232              |
| Vanguard Total Bond Market Index Fund                                                                                       | 67,056,193              | 60,432,151              |
| Vanguard Extended Market Index Fund Plus                                                                                    | 101,474,078             | 90,380,341              |
| Vanguard Institutional Index Fund                                                                                           | 252,812,873             | 222,791,950             |
| Stable Value Fund (Contract value as of December 31,<br>2012 and 2011 are \$213,469,405 and \$207,253,255,<br>respectively) | 238,710,806             | 227,097,900             |
| Other investments less than 5%                                                                                              | 136,380,830             | 111,679,427             |
|                                                                                                                             | <u>\$ 1,213,643,906</u> | <u>\$ 1,022,131,334</u> |

During the year ended 2012, the Plan's investments (including gains and losses on investments bought, sold and held during the year) appreciated in value by \$203,799,744 as follows:

|                                                |                       |
|------------------------------------------------|-----------------------|
| Registered investment companies (mutual funds) | \$ 58,222,312         |
| Common/collective trusts                       | 8,947,670             |
| Employer stock                                 | <u>136,629,762</u>    |
|                                                | <u>\$ 203,799,744</u> |

Interest and dividends realized on the Plan's investments for the year ended December 31, 2012 were \$12,862,545.

During 2012 and 2011, the Plan held an interest in the Diversified Stable Value Fund (SVF). The SVF invests in actively managed structured investment contracts ("SICs"). The SVF can invest in guaranteed investment contracts ("GICs") which are promises by a bank or insurance company to repay principal plus accrued income at contract maturity subject to the creditworthiness of the issuer. A bank or insurance company issues a wrapper contract for each GIC or SIC that allows participant-

# Cooper Retirement Savings and Stock Ownership Plan

## Notes to Financial Statements

December 31, 2012 and 2011

---

directed transactions to be made at contract value. Wrapper contracts are valued as the difference between the fair values of the assets supporting the GICs and SICs, and contract value. Assets supporting the SICs are comprised of U.S. government and agency bonds and notes, and unit investments in collective bond funds. Participant-directed redemptions have no restrictions; however, the Plan is required to provide a 90 day redemption notice to liquidate its entire share in the fund.

Certain events limit the ability of the Plan to transact at contract value with the wrap issuer. However, the Plan's management is not aware of the occurrence or likely occurrence of any such events, which would limit the Plan's ability to transact at contract value with participants. The issuer may terminate a wrap contract for cause at any time.

For the years ended December 31, 2012 and 2011, the average annual yield for the investment contracts in the SVF were 3.64% and 3.69%, respectively. The average yields earned by the Plan for all wrap contracts held by the Plan's common/collective trust funds based on the actual interest rates credited to participants were approximately 3.43% and 3.48% for the years ended December 31, 2012 and 2011, respectively.

### Note 4: Fair Value Measurements

FASB ASC 820 *Fair Value Measurements and Disclosures* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in an active market for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

#### *Level 1*

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities.

#### *Level 2*

Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for the substantially the full term of the financial instrument.

#### *Level 3*

Inputs to the valuation methodology are unobservable and significant to the fair value measurement. A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2012.

*Common stocks:* Valued at the closing price reported on the active market on which the individual securities are traded.

# Cooper Retirement Savings and Stock Ownership Plan

## Notes to Financial Statements

December 31, 2012 and 2011

*Mutual funds:* Valued at the net asset value (NAV) of shares held by the plan at year end.

*Interest bearing cash:* Valued at cost, which approximates fair value.

*Common/collective trust:* Valued at the net asset value of the shares held by the Plan at year-end, which is based on the fair value of the underlying investments using information reported by the investment advisor at year-end. The objective of the Blackrock Emerging Markets Index Fund (the "Fund") is to match the total return performance of Morgan Stanley Capital International (MSCI) Emerging Markets Index by investing in a BlackRock collective trust fund, which invests in stocks that make up the MSCI Emerging Markets Index. There are currently no redemption restrictions on this investment. The fair value of the investment in this category has been estimated using the net asset value per share.

*Stable Value Fund:* Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012 and 2011:

|                                        | 2012                    | 2011                    |
|----------------------------------------|-------------------------|-------------------------|
| <b>Level 1:</b>                        |                         |                         |
| Mutual funds:                          |                         |                         |
| Large Blend                            | \$ 368,280,646          | \$ 319,805,784          |
| Mid-Cap Blend                          | 101,474,078             | 90,380,341              |
| Intermediate-Term Bond                 | 91,219,777              | 72,936,942              |
| Common stocks                          | 351,198,181             | 257,249,333             |
| Common/collective trusts- Money Market | 53,400,065              | 49,938,582              |
| Interest bearing cash                  | 1,704,263               | 1,310,364               |
|                                        | <u>967,277,010</u>      | <u>791,621,346</u>      |
| <b>Level 2:</b>                        |                         |                         |
| Common/collective trusts               | 7,656,090               | 3,412,088               |
| Stable value fund                      | 238,710,806             | 227,097,900             |
|                                        | <u>246,366,896</u>      | <u>230,509,988</u>      |
| <b>Total assets at fair value</b>      | <u>\$ 1,213,643,906</u> | <u>\$ 1,022,131,334</u> |

# Cooper Retirement Savings and Stock Ownership Plan

## Notes to Financial Statements

December 31, 2012 and 2011

---

### Note 5: Party-In-Interest Transactions

Certain plan investments are managed by Diversified, which is the recordkeeper of the Plan, and the Plan invests in ordinary shares of the parent corporation of the Company, Eaton Corporation plc. The Plan also holds notes receivable representing participant loans. Therefore, these transactions qualify as party-in-interest transactions; however, they are exempt from the prohibited transactions rules under ERISA.

### Note 6: Plan Tax Status

The Plan obtained its latest determination letter on February 21, 2012, in which the Internal Revenue Service stated that the Plan and related trust, as then designed, were in compliance with the applicable requirements of the Internal Revenue Code and therefore not subject to tax. The Plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the Internal Revenue 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, 2012, 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 2010.

### Note 7: Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2012 and 2011, to Form 5500:

|                                                                                     | <u>2012</u>             | <u>2011</u>             |
|-------------------------------------------------------------------------------------|-------------------------|-------------------------|
| Net assets available for benefits per the financial statements                      | \$ 1,211,275,016        | \$ 1,024,686,154        |
| Adjustment from contract value to fair value for fully benefit-responsive contracts | <u>25,241,401</u>       | <u>19,844,645</u>       |
| Net assets available for benefits per Form 5500                                     | <u>\$ 1,236,516,417</u> | <u>\$ 1,044,530,799</u> |

# Cooper Retirement Savings and Stock Ownership Plan

## Notes to Financial Statements

December 31, 2012 and 2011

---

The following is a reconciliation of the changes in net assets available for benefits per the financial statements for the year ended December 31, 2012, to Form 5500:

|                                                                                                          | <u>2012</u>           |
|----------------------------------------------------------------------------------------------------------|-----------------------|
| Decrease in net assets available for benefits per the financial statement                                | \$ 186,588,862        |
| Adjustment from contract value to fair value for fully benefit-responsive contracts at December 31, 2011 | (19,844,645)          |
| Adjustment from contract value to fair value for fully benefit-responsive contracts at December 31, 2012 | <u>25,241,401</u>     |
| Decrease in net assets available for benefits per Form 5500                                              | <u>\$ 191,985,618</u> |

## **Supplementary Information**

**Cooper Retirement Savings and Stock Ownership Plan**  
**EIN 20-1686977 PN 238**

**Schedule H, Line 4i - Schedule of Assets (Held at End of Year)**  
**As of December 31, 2012**

| (a) | (b)<br>Identity of Issue, Borrower,<br>Lessor or Similar Party | (c)<br>Description of Investment,<br>including Maturity Date, Rate of Interest,<br>Par or Maturity Value | (d)<br>Cost | (e)<br>Current Value |
|-----|----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|-------------|----------------------|
| *   | State Street Bank & Trust Co.                                  | Cash Reserve Account                                                                                     | ** \$       | 1,704,263            |
|     | Vanguard Funds                                                 | Vanguard Balanced Index Fund Institutional Shares                                                        | **          | 66,010,945           |
|     | Vanguard Funds                                                 | Vanguard Institutional Developed Markets Index Fund                                                      | **          | 49,456,828           |
|     | Vanguard Funds                                                 | Vanguard Extended Market Index Fund Institutional Plus Shares                                            | **          | 101,474,078          |
|     | Vanguard Funds                                                 | Vanguard Institutional Index Fund Institutional Plus Shares                                              | **          | 252,812,873          |
|     | Vanguard Funds                                                 | Vanguard Total Bond Market Index Fund Institutional Shares                                               | **          | 67,056,193           |
|     | Vanguard Funds                                                 | Vanguard Inflation-Protected Secs Instl                                                                  |             | 24,163,584           |
|     | BlackRock Funds                                                | BlackRock Emerging Markets Index                                                                         | **          | 7,656,090            |
| *   | Eaton Corporation plc                                          | Ordinary shares                                                                                          | **          | 351,198,181          |
| *   | Diversified                                                    | Money Market Fund                                                                                        | **          | 53,400,065           |
| *   | Diversified                                                    | Stable Value Fund                                                                                        | **          | 238,710,806          |
|     |                                                                | Total investments                                                                                        |             | 1,213,643,906        |
| *   | Participants Loans                                             | Various maturities of up to five years with interest rates of 4.25% to 9.25%                             | -0-         | 22,817,133           |
|     |                                                                |                                                                                                          | \$          | 1,236,461,039        |

\* Indicates Party-In-Interest to the Plan

\*\* Cost omitted for participant-directed investments

**Cooper Retirement Savings and Stock Ownership Plan**  
**EIN 20-1686977 PN 238**

**Schedule H, Line 4i - Schedule of Assets (Held at End of Year)**  
**As of December 31, 2012**

| (a) | (b)<br>Identity of Issue, Borrower,<br>Lessor or Similar Party | (c)<br>Description of Investment,<br>including Maturity Date, Rate of Interest,<br>Par or Maturity Value | (d)<br>Cost | (e)<br>Current Value |
|-----|----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|-------------|----------------------|
| *   | State Street Bank & Trust Co.                                  | Cash Reserve Account                                                                                     | ** \$       | 1,704,263            |
|     | Vanguard Funds                                                 | Vanguard Balanced Index Fund Institutional<br>Shares                                                     | **          | 66,010,945           |
|     | Vanguard Funds                                                 | Vanguard Institutional Developed Markets<br>Index Fund                                                   | **          | 49,456,828           |
|     | Vanguard Funds                                                 | Vanguard Extended Market Index Fund<br>Institutional Plus Shares                                         | **          | 101,474,078          |
|     | Vanguard Funds                                                 | Vanguard Institutional Index Fund<br>Institutional Plus Shares                                           | **          | 252,812,873          |
|     | Vanguard Funds                                                 | Vanguard Total Bond Market Index Fund<br>Institutional Shares                                            | **          | 67,056,193           |
|     | Vanguard Funds                                                 | Vanguard Inflation-Protected Secs Instl                                                                  |             | 24,163,584           |
|     | BlackRock Funds                                                | BlackRock Emerging Markets Index                                                                         | **          | 7,656,090            |
| *   | Eaton Corporation plc                                          | Ordinary shares                                                                                          | **          | 351,198,181          |
| *   | Diversified                                                    | Money Market Fund                                                                                        | **          | 53,400,065           |
| *   | Diversified                                                    | Stable Value Fund                                                                                        | **          | 238,710,806          |
|     |                                                                | Total investments                                                                                        |             | 1,213,643,906        |
| *   | Participants Loans                                             | Various maturities of up to five years with<br>interest rates of 4.25% to 9.25%                          | -0-         | 22,817,133           |
|     |                                                                |                                                                                                          | \$          | 1,236,461,039        |

\* Indicates Party-In-Interest to the Plan

\*\* Cost omitted for participant-directed investments