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|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <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><div style="text-align: center; font-size: 1.5em; font-weight: bold;">2012</div><br><br><b>This Form is Open to Public Inspection</b> |
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|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <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 checked="" 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>CRYSTAL SPRINGS PLANT-KUHLMAN ELECTRIC CORPORATION RETIREMENT INCOME 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>002</u></td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/><u>09/01/1967</u></td> </tr> </table>                        | <b>1b</b> Three-digit plan number (PN) ▶                            | <u>002</u>                                                  | <b>1c</b> Effective date of plan<br><u>09/01/1967</u>       |  |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                                                                    | <u>002</u>                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                             |                                                             |  |
| <b>1c</b> Effective date of plan<br><u>09/01/1967</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>KUHLMAN ELECTRIC CORPORATION</u><br><br><u>C/O ABB INC.</u><br><u>12040 REGENCY PARKWAY, SUITE 200</u><br><u>CARY, NC 27518</u> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>2b</b> Employer Identification Number (EIN)<br/><u>38-0736390</u></td> </tr> <tr> <td><b>2c</b> Sponsor's telephone number<br/><u>919-856-2360</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>38-0736390</u> | <b>2c</b> Sponsor's telephone number<br><u>919-856-2360</u> | <b>2d</b> Business code (see instructions)<br><u>335900</u> |  |
| <b>2b</b> Employer Identification Number (EIN)<br><u>38-0736390</u>                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2c</b> Sponsor's telephone number<br><u>919-856-2360</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>Signature of plan administrator    | 10/08/2013<br>Date | DANIEL HAGMANN<br>Enter name of individual signing as plan administrator  |
| <b>SIGN HERE</b>                                                                                           | Filed with authorized/valid electronic signature.<br>Signature of employer/plan sponsor | 10/09/2013<br>Date | JAN ALLDE<br>Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                           | Signature of DFE                                                                        | 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                             |
|                                                                                                                                                                                        |                                                                                              | <b>3c</b> Administrator's telephone number                |
|                                                                                                                                                                                        |                                                                                              |                                                           |
| <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: |                                                                                              | <b>4b</b> EIN                                             |
| <b>a</b> Sponsor's name                                                                                                                                                                |                                                                                              | <b>4c</b> PN                                              |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                |                                                                                              | <b>5</b> 228                                              |
| <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> ).                                 |                                                                                              |                                                           |
| <b>a</b> Active participants.....                                                                                                                                                      |                                                                                              | <b>6a</b> 64                                              |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                     |                                                                                              | <b>6b</b> 64                                              |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                                                      |                                                                                              | <b>6c</b> 71                                              |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                               |                                                                                              | <b>6d</b> 199                                             |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....                                                                              |                                                                                              | <b>6e</b> 23                                              |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                |                                                                                              | <b>6f</b> 222                                             |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....                                         |                                                                                              | <b>6g</b>                                                 |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....                                             |                                                                                              | <b>6h</b> 0                                               |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                   |                                                                                              | <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><b>1B 1G</b>           |                                                                                              |                                                           |
| <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)                                                                                                                              |                                                                                              | <b>9b</b> Plan benefit arrangement (check all that apply) |
| <b>(1)</b> <input type="checkbox"/> Insurance                                                                                                                                          | <b>(1)</b> <input type="checkbox"/> Insurance                                                |                                                           |
| <b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts                                                                                                         | <b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts               |                                                           |
| <b>(3)</b> <input checked="" type="checkbox"/> Trust                                                                                                                                   | <b>(3)</b> <input checked="" type="checkbox"/> Trust                                         |                                                           |
| <b>(4)</b> <input type="checkbox"/> General assets of the sponsor                                                                                                                      | <b>(4)</b> <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>                                                                                                                                                             |                                                                                              | <b>b General Schedules</b>                                |
| <b>(1)</b> <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)                                                                                                  | <b>(1)</b> <input checked="" type="checkbox"/> <b>H</b> (Financial Information)              |                                                           |
| <b>(2)</b> <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary                  | <b>(2)</b> <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)            |                                                           |
| <b>(3)</b> <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary                                     | <b>(3)</b> <input type="checkbox"/> <b>A</b> (Insurance Information)                         |                                                           |
|                                                                                                                                                                                        | <b>(4)</b> <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)       |                                                           |
|                                                                                                                                                                                        | <b>(5)</b> <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information) |                                                           |
|                                                                                                                                                                                        | <b>(6)</b> <input checked="" type="checkbox"/> <b>G</b> (Financial Transaction Schedules)    |                                                           |

|                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
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| <b>SCHEDULE SB</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>Single-Employer Defined Benefit Plan</b><br><b>Actuarial 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 6059 of the Internal Revenue Code (the Code).<br><br>▶ <b>File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2012</b><br><br><b>This Form is Open to Public Inspection</b> |
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

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

|               |                                                                                                                                                                                                                  |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Basic Information</b>                                                                                                                                                                                         |
| <b>1</b>      | Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2012</u>                                                                                                                                         |
| <b>2</b>      | Assets:                                                                                                                                                                                                          |
| <b>a</b>      | Market value ..... <b>2a</b> <u>5912809</u>                                                                                                                                                                      |
| <b>b</b>      | Actuarial value ..... <b>2b</b> <u>5957801</u>                                                                                                                                                                   |
| <b>3</b>      | Funding target/participant count breakdown:                                                                                                                                                                      |
| <b>a</b>      | For retired participants and beneficiaries receiving payment ..... <b>3a</b> <u>87</u> <b>(1) Number of participants</b> <u>2508030</u> <b>(2) Funding Target</b>                                                |
| <b>b</b>      | For terminated vested participants ..... <b>3b</b> <u>74</u> <u>550467</u>                                                                                                                                       |
| <b>c</b>      | For active participants:                                                                                                                                                                                         |
| <b>(1)</b>    | Non-vested benefits ..... <b>3c(1)</b> <u>0</u>                                                                                                                                                                  |
| <b>(2)</b>    | Vested benefits ..... <b>3c(2)</b> <u>1876349</u>                                                                                                                                                                |
| <b>(3)</b>    | Total active ..... <b>3c(3)</b> <u>67</u> <u>1876349</u>                                                                                                                                                         |
| <b>d</b>      | Total ..... <b>3d</b> <u>228</u> <u>4934846</u>                                                                                                                                                                  |
| <b>4</b>      | If the plan is in at-risk status, check the box and complete lines (a) and (b) ..... <input type="checkbox"/>                                                                                                    |
| <b>a</b>      | Funding target disregarding prescribed at-risk assumptions ..... <b>4a</b>                                                                                                                                       |
| <b>b</b>      | Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor ..... <b>4b</b> |
| <b>5</b>      | Effective interest rate ..... <b>5</b> <u>7.00 %</u>                                                                                                                                                             |
| <b>6</b>      | Target normal cost ..... <b>6</b> <u>118126</u>                                                                                                                                                                  |

**Statement by Enrolled Actuary**

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

|                                                                                             |                                        |
|---------------------------------------------------------------------------------------------|----------------------------------------|
| <b>SIGN HERE</b>                                                                            | <u>09/24/2013</u>                      |
| Signature of actuary                                                                        | Date                                   |
| <u>JOHN D. STEELE</u>                                                                       | <u>11-05326</u>                        |
| Type or print name of actuary                                                               | Most recent enrollment number          |
| <u>TOWERS WATSON DELAWARE INC.</u>                                                          | <u>203-326-5400</u>                    |
| Firm name                                                                                   | Telephone number (including area code) |
| <u>ONE STAMFORD PLAZA</u><br><u>263 TRESSER BOULEVARD</u><br><u>STAMFORD, CT 06901-3226</u> |                                        |
| Address of the firm                                                                         |                                        |

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

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

**Schedule SB (Form 5500) 2012**  
**v. 120126**

| <b>Part II Beginning of Year Carryover Prefunding Balances</b> |                                                                                                                                   | (a) Carryover balance | (b) Prefunding balance |
|----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b>                                                       | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                   | 65506                 | 0                      |
| <b>8</b>                                                       | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                | 0                     | 0                      |
| <b>9</b>                                                       | Amount remaining (line 7 minus line 8) .....                                                                                      | 65506                 | 0                      |
| <b>10</b>                                                      | Interest on line 9 using prior year's actual return of <u>2.03</u> % .....                                                        | 1330                  |                        |
| <b>11</b>                                                      | Prior year's excess contributions to be added to prefunding balance:                                                              |                       |                        |
| <b>a</b>                                                       | Present value of excess contributions (line 38a from prior year) .....                                                            |                       | 0                      |
| <b>b</b>                                                       | Interest on (a) using prior year's effective interest rate of <u>6.25</u> % except as otherwise provided (see instructions) ..... |                       | 0                      |
| <b>c</b>                                                       | Total available at beginning of current plan year to add to prefunding balance .....                                              |                       | 0                      |
| <b>d</b>                                                       | Portion of (c) to be added to prefunding balance .....                                                                            |                       | 0                      |
| <b>12</b>                                                      | Other reductions in balances due to elections or deemed elections .....                                                           | 0                     | 0                      |
| <b>13</b>                                                      | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                | 66836                 | 0                      |

| <b>Part III Funding Percentages</b> |                                                                                                                                                                  |           |          |
|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>14</b>                           | Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 119.37 % |
| <b>15</b>                           | Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 120.72 % |
| <b>16</b>                           | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 105.43 % |
| <b>17</b>                           | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | %        |

| <b>Part IV Contributions and Liquidity Shortfalls</b>                                    |                                   |                                 |                          |                                   |                                 |
|------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| <b>18</b> Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                 |                          |                                   |                                 |
| (a) Date<br>(MM-DD-YYYY)                                                                 | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 | <b>Totals ►</b>          | <b>18(b)</b>                      | <b>18(c)</b>                    |
|                                                                                          |                                   |                                 |                          | 0                                 | 0                               |

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

**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

|                                                                                                                                                                                              |                       |                       |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                       |                       |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>5.54% | 2nd segment:<br>6.85% | 3rd segment:<br>7.52 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....                                                                                                                                                  |                       |                       |                        | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                       |                       |                        | <b>22</b> 63                                        |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                       |                       |                        |                                                     |

**Part VI Miscellaneous Items**

|                                                                                                                                                                        |                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. .... | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....                                      | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....                             | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....                                    | <b>27</b>                                                           |

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

|                                                                                                                                     |           |   |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                           | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                   | <b>30</b> | 0 |

**Part VIII Minimum Required Contribution For Current Year**

| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                                                                                                                                                                                                                                                                                                                               |                   |                    |  |                     |             |                                                       |   |   |                                                |   |   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|--|---------------------|-------------|-------------------------------------------------------|---|---|------------------------------------------------|---|---|
| <b>a</b> Target normal cost (line 6) .....                                                                                                                                           | <b>31a</b>                                                                                                                                                                                                                                                                                                                    | 118126            |                    |  |                     |             |                                                       |   |   |                                                |   |   |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>                                                                                                                                                                                                                                                                                                                    | 118126            |                    |  |                     |             |                                                       |   |   |                                                |   |   |
| <b>32</b> Amortization installments:                                                                                                                                                 | <table border="1"> <thead> <tr> <th></th> <th>Outstanding Balance</th> <th>Installment</th> </tr> </thead> <tbody> <tr> <td><b>a</b> Net shortfall amortization installment .....</td> <td>0</td> <td>0</td> </tr> <tr> <td><b>b</b> Waiver amortization installment .....</td> <td>0</td> <td>0</td> </tr> </tbody> </table> |                   |                    |  | Outstanding Balance | Installment | <b>a</b> Net shortfall amortization installment ..... | 0 | 0 | <b>b</b> Waiver amortization installment ..... | 0 | 0 |
|                                                                                                                                                                                      | Outstanding Balance                                                                                                                                                                                                                                                                                                           | Installment       |                    |  |                     |             |                                                       |   |   |                                                |   |   |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 0                                                                                                                                                                                                                                                                                                                             | 0                 |                    |  |                     |             |                                                       |   |   |                                                |   |   |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                                                                                                                                                                                                                                                                                                                             | 0                 |                    |  |                     |             |                                                       |   |   |                                                |   |   |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... | <b>33</b>                                                                                                                                                                                                                                                                                                                     | 0                 |                    |  |                     |             |                                                       |   |   |                                                |   |   |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...                                                            | <b>34</b>                                                                                                                                                                                                                                                                                                                     | 0                 |                    |  |                     |             |                                                       |   |   |                                                |   |   |
|                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                               | Carryover balance | Prefunding balance |  |                     |             |                                                       |   |   |                                                |   |   |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                | 0                                                                                                                                                                                                                                                                                                                             | 0                 | 0                  |  |                     |             |                                                       |   |   |                                                |   |   |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  | <b>36</b>                                                                                                                                                                                                                                                                                                                     | 0                 |                    |  |                     |             |                                                       |   |   |                                                |   |   |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  | <b>37</b>                                                                                                                                                                                                                                                                                                                     | 0                 |                    |  |                     |             |                                                       |   |   |                                                |   |   |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                                                                                                                                                                                                                                                                                                                               |                   |                    |  |                     |             |                                                       |   |   |                                                |   |   |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>                                                                                                                                                                                                                                                                                                                    | 0                 |                    |  |                     |             |                                                       |   |   |                                                |   |   |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>                                                                                                                                                                                                                                                                                                                    | 0                 |                    |  |                     |             |                                                       |   |   |                                                |   |   |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>                                                                                                                                                                                                                                                                                                                     | 0                 |                    |  |                     |             |                                                       |   |   |                                                |   |   |
| <b>40</b> Unpaid minimum required contributions for all years.....                                                                                                                   | <b>40</b>                                                                                                                                                                                                                                                                                                                     | 0                 |                    |  |                     |             |                                                       |   |   |                                                |   |   |

**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**

|                                                                                                |                                                                                                                         |  |  |
|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                |                                                                                                                         |  |  |
| <b>a</b> Schedule elected .....                                                                | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                               |  |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....               | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |  |  |
| <b>42</b> Amount of acceleration adjustment .....                                              | <b>42</b>                                                                                                               |  |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years ..... | <b>43</b>                                                                                                               |  |  |

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

**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>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
| TRILANTIC CAPITAL MANAGEMENT LLC                                                                                  |
| 26-4600829                                                                                                        |

|                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation |
| CAPITAL INTERNATIONAL, INC.                                                                                      |
| 95-4154361                                                                                                       |

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
| HARBOURVEST PARTNERS LP                                                                                           |
| 74-3130888                                                                                                        |

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
| HARBOURVEST PARTNERS VI-BUYOUT PSHP                                                                               |
| 04-3464299                                                                                                        |

---

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

---

BACK BAY PARTNERS XV LP

04-3276300

---

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

---

HIPEP IV - PSHP ASSOC LLC

04-3541759

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

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

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

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

---

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

---

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

---

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

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

FIDELITY

04-2647786

| (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? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 13                     | NONE                                                                                              | 13387                                                                  | 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)

TOWERS WATSON

53-1107280

| (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? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 11                     | NONE                                                                                              | 9040                                                                   | 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)

MARATHON

95-4328983

| (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? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 28                     | NONE                                                                                              | 6894                                                                   | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input type="checkbox"/> No <input checked="" 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)

COOLEY LLP

94-1140085

| (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                     | NONE                                                                                              | 6236                                                                   | 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)

PIMCO FIXED INCOME

33-0629048

| (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? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 28                     | NONE                                                                                              | 5284                                                                   | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input type="checkbox"/> No <input checked="" 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 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 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 compensation |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
|                                                                     |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
|                                                                     |                                                                                                                                                                    |                                           |

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

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

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration

## DFE/Participating Plan Information

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

► **File as an attachment to Form 5500.**

OMB No. 1210-0110

2012

**This Form is Open to Public Inspection.**

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

**A** Name of plan  
CRYSTAL SPRINGS PLANT-KUHLMAN ELECTRIC CORPORATION RETIREMENT INCOME PLAN

|                                       |     |
|---------------------------------------|-----|
| <b>B</b> Three-digit plan number (PN) | 002 |
|---------------------------------------|-----|

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500  
 KUHLMAN ELECTRIC CORPORATION

|          |                                      |
|----------|--------------------------------------|
| <b>D</b> | Employer Identification Number (EIN) |
|          | 38-0736390                           |

|               |                                                                                                                                                                                  |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <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: ABB INC. MASTER TRUST

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

|                                       |                               |                                                                                                                    |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <b>36-3100018-050</b> | <b>d</b> Entity code <b>M</b> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>6273630</b> |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------|

**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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <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):**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

|                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                            |                                                                                                 |
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| <div>SCHEDULE G<br/>(Form 5500)<br/><br/>Department of Treasury<br/>Internal Revenue Service<br/><br/><br/>Department of Labor<br/>Employee Benefits Security Administration</div> | <div>Financial Transaction Schedules</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div> | <div>OMB No. 1210-0110</div> <div>2012</div> <div>This Form is Open to Public Inspection.</div> |
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|                                                                                                         |                                                                  |
|---------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012              |                                                                  |
| <div>A Name of plan<br/>CRYSTAL SPRINGS PLANT-KUHLMAN ELECTRIC CORPORATION RETIREMENT INCOME PLAN</div> | <div>B Three-digit plan number (PN) ► 002</div>                  |
| <div>C Plan sponsor's name as shown on line 2a of Form 5500<br/>KUHLMAN ELECTRIC CORPORATION</div>      | <div>D Employer Identification Number (EIN)<br/>38-0736390</div> |

|        |                                                                                                                                                                                                                                                                                                                                                                      |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part I | <b>Schedule of Loans or Fixed Income Obligations in Default or Classified as Uncollectible</b><br>Complete as many entries as needed to report all loans or fixed income obligations in default or classified as uncollectible. Check box (a) if obligor is known to be a party in interest. Attach Overdue Loan Explanation for each loan listed. See Instructions. |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                          |                                     |                                                                                                                                                                                                                      |
|--------------------------|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a)                      | (b) Identity and address of obligor | (c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |
| <input type="checkbox"/> |                                     |                                                                                                                                                                                                                      |

|                             | Amount received during reporting year |              |                                   | Amount overdue |              |
|-----------------------------|---------------------------------------|--------------|-----------------------------------|----------------|--------------|
| (d) Original amount of loan | (e) Principal                         | (f) Interest | (g) Unpaid balance at end of year | (h) Principal  | (i) Interest |
|                             |                                       |              |                                   |                |              |

|                          |                                     |                                                                                                                                                                                                                      |
|--------------------------|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a)                      | (b) Identity and address of obligor | (c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |
| <input type="checkbox"/> |                                     |                                                                                                                                                                                                                      |

|                             | Amount received during reporting year |              |                                   | Amount overdue |              |
|-----------------------------|---------------------------------------|--------------|-----------------------------------|----------------|--------------|
| (d) Original amount of loan | (e) Principal                         | (f) Interest | (g) Unpaid balance at end of year | (h) Principal  | (i) Interest |
|                             |                                       |              |                                   |                |              |

|                          |                                     |                                                                                                                                                                                                                      |
|--------------------------|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a)                      | (b) Identity and address of obligor | (c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |
| <input type="checkbox"/> |                                     |                                                                                                                                                                                                                      |

|                             | Amount received during reporting year |              |                                   | Amount overdue |              |
|-----------------------------|---------------------------------------|--------------|-----------------------------------|----------------|--------------|
| (d) Original amount of loan | (e) Principal                         | (f) Interest | (g) Unpaid balance at end of year | (h) Principal  | (i) Interest |
|                             |                                       |              |                                   |                |              |

|                                    |                                            |                                       |                                                                                                                                                                                                                             |                      |                     |
|------------------------------------|--------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------|
| <b>(a)</b>                         | <b>(b)</b> Identity and address of obligor |                                       | <b>(c)</b> Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |                      |                     |
| <input type="checkbox"/>           |                                            |                                       |                                                                                                                                                                                                                             |                      |                     |
|                                    |                                            | Amount received during reporting year |                                                                                                                                                                                                                             |                      | Amount overdue      |
| <b>(d)</b> Original amount of loan | <b>(e)</b> Principal                       | <b>(f)</b> Interest                   | <b>(g)</b> Unpaid balance at end of year                                                                                                                                                                                    | <b>(h)</b> Principal | <b>(i)</b> Interest |
|                                    |                                            |                                       |                                                                                                                                                                                                                             |                      |                     |

  

|                                    |                                            |                                       |                                                                                                                                                                                                                             |                      |                     |
|------------------------------------|--------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------|
| <b>(a)</b>                         | <b>(b)</b> Identity and address of obligor |                                       | <b>(c)</b> Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |                      |                     |
| <input type="checkbox"/>           |                                            |                                       |                                                                                                                                                                                                                             |                      |                     |
|                                    |                                            | Amount received during reporting year |                                                                                                                                                                                                                             |                      | Amount overdue      |
| <b>(d)</b> Original amount of loan | <b>(e)</b> Principal                       | <b>(f)</b> Interest                   | <b>(g)</b> Unpaid balance at end of year                                                                                                                                                                                    | <b>(h)</b> Principal | <b>(i)</b> Interest |
|                                    |                                            |                                       |                                                                                                                                                                                                                             |                      |                     |

  

|                                    |                                            |                                       |                                                                                                                                                                                                                             |                      |                     |
|------------------------------------|--------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------|
| <b>(a)</b>                         | <b>(b)</b> Identity and address of obligor |                                       | <b>(c)</b> Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |                      |                     |
| <input type="checkbox"/>           |                                            |                                       |                                                                                                                                                                                                                             |                      |                     |
|                                    |                                            | Amount received during reporting year |                                                                                                                                                                                                                             |                      | Amount overdue      |
| <b>(d)</b> Original amount of loan | <b>(e)</b> Principal                       | <b>(f)</b> Interest                   | <b>(g)</b> Unpaid balance at end of year                                                                                                                                                                                    | <b>(h)</b> Principal | <b>(i)</b> Interest |
|                                    |                                            |                                       |                                                                                                                                                                                                                             |                      |                     |

  

|                                    |                                            |                                       |                                                                                                                                                                                                                             |                      |                     |
|------------------------------------|--------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------|
| <b>(a)</b>                         | <b>(b)</b> Identity and address of obligor |                                       | <b>(c)</b> Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |                      |                     |
| <input type="checkbox"/>           |                                            |                                       |                                                                                                                                                                                                                             |                      |                     |
|                                    |                                            | Amount received during reporting year |                                                                                                                                                                                                                             |                      | Amount overdue      |
| <b>(d)</b> Original amount of loan | <b>(e)</b> Principal                       | <b>(f)</b> Interest                   | <b>(g)</b> Unpaid balance at end of year                                                                                                                                                                                    | <b>(h)</b> Principal | <b>(i)</b> Interest |
|                                    |                                            |                                       |                                                                                                                                                                                                                             |                      |                     |

  

|                                    |                                            |                                       |                                                                                                                                                                                                                             |                      |                     |
|------------------------------------|--------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------|
| <b>(a)</b>                         | <b>(b)</b> Identity and address of obligor |                                       | <b>(c)</b> Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |                      |                     |
| <input type="checkbox"/>           |                                            |                                       |                                                                                                                                                                                                                             |                      |                     |
|                                    |                                            | Amount received during reporting year |                                                                                                                                                                                                                             |                      | Amount overdue      |
| <b>(d)</b> Original amount of loan | <b>(e)</b> Principal                       | <b>(f)</b> Interest                   | <b>(g)</b> Unpaid balance at end of year                                                                                                                                                                                    | <b>(h)</b> Principal | <b>(i)</b> Interest |
|                                    |                                            |                                       |                                                                                                                                                                                                                             |                      |                     |

**Part II Schedule of Leases in Default or Classified as Uncollectible**

Complete as many entries as needed to report all leases in default or classified as uncollectible. Check box (a) if lessor or lessee is known to be a party in interest. Attach Overdue Lease Explanation for each lease listed. (See instructions)

| (a)                      | (b) Identity of lessor/lessee      | (c) Relationship to plan, employer, employee organization, or other party-in-interest | (d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased) |                  |                       |  |
|--------------------------|------------------------------------|---------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------|--|
| <input type="checkbox"/> |                                    |                                                                                       |                                                                                                                                                                                        |                  |                       |  |
| (e) Original cost        | (f) Current value at time of lease | (g) Gross rental receipts during the plan year                                        | (h) Expenses paid during the plan year                                                                                                                                                 | (i) Net receipts | (j) Amount in arrears |  |
|                          |                                    |                                                                                       |                                                                                                                                                                                        |                  |                       |  |

  

| (a)                      | (b) Identity of lessor/lessee      | (c) Relationship to plan, employer, employee organization, or other party-in-interest | (d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased) |                  |                       |  |
|--------------------------|------------------------------------|---------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------|--|
| <input type="checkbox"/> |                                    |                                                                                       |                                                                                                                                                                                        |                  |                       |  |
| (e) Original cost        | (f) Current value at time of lease | (g) Gross rental receipts during the plan year                                        | (h) Expenses paid during the plan year                                                                                                                                                 | (i) Net receipts | (j) Amount in arrears |  |
|                          |                                    |                                                                                       |                                                                                                                                                                                        |                  |                       |  |

  

| (a)                      | (b) Identity of lessor/lessee      | (c) Relationship to plan, employer, employee organization, or other party-in-interest | (d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased) |                  |                       |  |
|--------------------------|------------------------------------|---------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------|--|
| <input type="checkbox"/> |                                    |                                                                                       |                                                                                                                                                                                        |                  |                       |  |
| (e) Original cost        | (f) Current value at time of lease | (g) Gross rental receipts during the plan year                                        | (h) Expenses paid during the plan year                                                                                                                                                 | (i) Net receipts | (j) Amount in arrears |  |
|                          |                                    |                                                                                       |                                                                                                                                                                                        |                  |                       |  |

  

| (a)                      | (b) Identity of lessor/lessee      | (c) Relationship to plan, employer, employee organization, or other party-in-interest | (d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased) |                  |                       |  |
|--------------------------|------------------------------------|---------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------|--|
| <input type="checkbox"/> |                                    |                                                                                       |                                                                                                                                                                                        |                  |                       |  |
| (e) Original cost        | (f) Current value at time of lease | (g) Gross rental receipts during the plan year                                        | (h) Expenses paid during the plan year                                                                                                                                                 | (i) Net receipts | (j) Amount in arrears |  |
|                          |                                    |                                                                                       |                                                                                                                                                                                        |                  |                       |  |

  

| (a)                      | (b) Identity of lessor/lessee      | (c) Relationship to plan, employer, employee organization, or other party-in-interest | (d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased) |                  |                       |  |
|--------------------------|------------------------------------|---------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------|--|
| <input type="checkbox"/> |                                    |                                                                                       |                                                                                                                                                                                        |                  |                       |  |
| (e) Original cost        | (f) Current value at time of lease | (g) Gross rental receipts during the plan year                                        | (h) Expenses paid during the plan year                                                                                                                                                 | (i) Net receipts | (j) Amount in arrears |  |
|                          |                                    |                                                                                       |                                                                                                                                                                                        |                  |                       |  |

  

| (a)                      | (b) Identity of lessor/lessee      | (c) Relationship to plan, employer, employee organization, or other party-in-interest | (d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased) |                  |                       |  |
|--------------------------|------------------------------------|---------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------|--|
| <input type="checkbox"/> |                                    |                                                                                       |                                                                                                                                                                                        |                  |                       |  |
| (e) Original cost        | (f) Current value at time of lease | (g) Gross rental receipts during the plan year                                        | (h) Expenses paid during the plan year                                                                                                                                                 | (i) Net receipts | (j) Amount in arrears |  |
|                          |                                    |                                                                                       |                                                                                                                                                                                        |                  |                       |  |

**Part III Nonexempt Transactions**

Complete as many entries as needed to report all nonexempt transactions. **Caution:** If a nonexempt prohibited transaction occurred with respect to a disqualified person, file Form 5330 with the IRS to pay the excise tax on the transaction.

|                                       |                                                                       |                                                                                                                    |                          |                                   |                                                   |
|---------------------------------------|-----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------------------|---------------------------------------------------|
| <b>(a)</b> Identity of party involved | <b>(b)</b> Relationship to plan, employer, or other party-in-interest | <b>(c)</b> Description of transaction including maturity date, rate of interest, collateral, par or maturity value |                          |                                   | <b>(d)</b> Purchase price                         |
| ABB INC.                              | PLAN SPONSOR                                                          | INADVERTENT USE OF PLAN ASSETS FOR SETTLOR EXPENSES                                                                |                          |                                   |                                                   |
| <b>(e)</b> Selling price              | <b>(f)</b> Lease rental                                               | <b>(g)</b> Transaction expenses                                                                                    | <b>(h)</b> Cost of asset | <b>(i)</b> Current value of asset | <b>(j)</b> Net gain (or loss) on each transaction |
|                                       |                                                                       |                                                                                                                    |                          | 505                               |                                                   |

  

|                                       |                                                                       |                                                                                                                    |                          |                                   |                                                   |
|---------------------------------------|-----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------------------|---------------------------------------------------|
| <b>(a)</b> Identity of party involved | <b>(b)</b> Relationship to plan, employer, or other party-in-interest | <b>(c)</b> Description of transaction including maturity date, rate of interest, collateral, par or maturity value |                          |                                   | <b>(d)</b> Purchase price                         |
|                                       |                                                                       |                                                                                                                    |                          |                                   |                                                   |
| <b>(e)</b> Selling price              | <b>(f)</b> Lease rental                                               | <b>(g)</b> Transaction expenses                                                                                    | <b>(h)</b> Cost of asset | <b>(i)</b> Current value of asset | <b>(j)</b> Net gain (or loss) on each transaction |
|                                       |                                                                       |                                                                                                                    |                          |                                   |                                                   |

  

|                                       |                                                                       |                                                                                                                    |                          |                                   |                                                   |
|---------------------------------------|-----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------------------|---------------------------------------------------|
| <b>(a)</b> Identity of party involved | <b>(b)</b> Relationship to plan, employer, or other party-in-interest | <b>(c)</b> Description of transaction including maturity date, rate of interest, collateral, par or maturity value |                          |                                   | <b>(d)</b> Purchase price                         |
|                                       |                                                                       |                                                                                                                    |                          |                                   |                                                   |
| <b>(e)</b> Selling price              | <b>(f)</b> Lease rental                                               | <b>(g)</b> Transaction expenses                                                                                    | <b>(h)</b> Cost of asset | <b>(i)</b> Current value of asset | <b>(j)</b> Net gain (or loss) on each transaction |
|                                       |                                                                       |                                                                                                                    |                          |                                   |                                                   |

  

|                                       |                                                                       |                                                                                                                    |                          |                                   |                                                   |
|---------------------------------------|-----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------------------|---------------------------------------------------|
| <b>(a)</b> Identity of party involved | <b>(b)</b> Relationship to plan, employer, or other party-in-interest | <b>(c)</b> Description of transaction including maturity date, rate of interest, collateral, par or maturity value |                          |                                   | <b>(d)</b> Purchase price                         |
|                                       |                                                                       |                                                                                                                    |                          |                                   |                                                   |
| <b>(e)</b> Selling price              | <b>(f)</b> Lease rental                                               | <b>(g)</b> Transaction expenses                                                                                    | <b>(h)</b> Cost of asset | <b>(i)</b> Current value of asset | <b>(j)</b> Net gain (or loss) on each transaction |
|                                       |                                                                       |                                                                                                                    |                          |                                   |                                                   |

  

|                                       |                                                                       |                                                                                                                    |                          |                                   |                                                   |
|---------------------------------------|-----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------------------|---------------------------------------------------|
| <b>(a)</b> Identity of party involved | <b>(b)</b> Relationship to plan, employer, or other party-in-interest | <b>(c)</b> Description of transaction including maturity date, rate of interest, collateral, par or maturity value |                          |                                   | <b>(d)</b> Purchase price                         |
|                                       |                                                                       |                                                                                                                    |                          |                                   |                                                   |
| <b>(e)</b> Selling price              | <b>(f)</b> Lease rental                                               | <b>(g)</b> Transaction expenses                                                                                    | <b>(h)</b> Cost of asset | <b>(i)</b> Current value of asset | <b>(j)</b> Net gain (or loss) on each transaction |
|                                       |                                                                       |                                                                                                                    |                          |                                   |                                                   |

  

|                                       |                                                                       |                                                                                                                    |                          |                                   |                                                   |
|---------------------------------------|-----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------------------|---------------------------------------------------|
| <b>(a)</b> Identity of party involved | <b>(b)</b> Relationship to plan, employer, or other party-in-interest | <b>(c)</b> Description of transaction including maturity date, rate of interest, collateral, par or maturity value |                          |                                   | <b>(d)</b> Purchase price                         |
|                                       |                                                                       |                                                                                                                    |                          |                                   |                                                   |
| <b>(e)</b> Selling price              | <b>(f)</b> Lease rental                                               | <b>(g)</b> Transaction expenses                                                                                    | <b>(h)</b> Cost of asset | <b>(i)</b> Current value of asset | <b>(j)</b> Net gain (or loss) on each transaction |
|                                       |                                                                       |                                                                                                                    |                          |                                   |                                                   |

  

|                                       |                                                                       |                                                                                                                    |                          |                                   |                                                   |
|---------------------------------------|-----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------------------|---------------------------------------------------|
| <b>(a)</b> Identity of party involved | <b>(b)</b> Relationship to plan, employer, or other party-in-interest | <b>(c)</b> Description of transaction including maturity date, rate of interest, collateral, par or maturity value |                          |                                   | <b>(d)</b> Purchase price                         |
|                                       |                                                                       |                                                                                                                    |                          |                                   |                                                   |
| <b>(e)</b> Selling price              | <b>(f)</b> Lease rental                                               | <b>(g)</b> Transaction expenses                                                                                    | <b>(h)</b> Cost of asset | <b>(i)</b> Current value of asset | <b>(j)</b> Net gain (or loss) on each transaction |
|                                       |                                                                       |                                                                                                                    |                          |                                   |                                                   |

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <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 <u>01/01/2012</u> and ending <u>12/31/2012</u>                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                                          |
| <b>A</b> Name of plan<br><u>CRYSTAL SPRINGS PLANT-KUHLMAN ELECTRIC CORPORATION RETIREMENT INCOME PLAN</u>                                                                                                                                                                |                                                                                                                                                                                                                                                                              | <b>B</b> Three-digit plan number (PN) <span style="float: right;"><u>002</u></span>                      |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>KUHLMAN ELECTRIC CORPORATION</u>                                                                                                                                                                     |                                                                                                                                                                                                                                                                              | <b>D</b> Employer Identification Number (EIN)<br><br><u>38-0736390</u>                                   |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement                                                                     |                 | (a) Beginning of Year | (b) End of Year |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <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. |                                                                                                   |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Assets</b>                                                                                     |                 |                       |                 |
| <b>a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Total noninterest-bearing cash .....                                                              | <b>1a</b>       | 22033                 | 22026           |
| <b>b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Receivables (less allowance for doubtful accounts):                                               |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>(1)</b> Employer contributions .....                                                           | <b>1b(1)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>(2)</b> Participant contributions .....                                                        | <b>1b(2)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>(3)</b> Other.....                                                                             | <b>1b(3)</b>    |                       |                 |
| <b>c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | General investments:                                                                              |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....  | <b>1c(1)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <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>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>(9)</b> Value of interest in common/collective trusts.....                                     | <b>1c(9)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <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>   | 5955100               | 6273630         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <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>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <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>   |                       |                 |

| <b>1d</b> Employer-related investments:                              |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (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>    | 5977133               | 6295656         |

**Liabilities**

|                                                                           |           |       |       |
|---------------------------------------------------------------------------|-----------|-------|-------|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |       | 12808 |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |       |       |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |       |       |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> | 10339 | 13432 |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 10339 | 26240 |

**Net Assets**

|                                                           |           |         |         |
|-----------------------------------------------------------|-----------|---------|---------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 5966794 | 6269416 |
|-----------------------------------------------------------|-----------|---------|---------|

**Part II Income and Expense Statement**

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

**Income**

|                                                                                                            |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> |            |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> |            |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (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>    |            | 0         |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> |            |           |
| <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> |            |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> |            |           |
| (G) Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                                     | <b>2b(1)(G)</b> |            | 0         |
| (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> |            |           |
| (D) Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                         | <b>2b(2)(D)</b> |            | 0         |
| (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> |            | 0         |
| (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> |            |           |
| (C) Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....                | <b>2b(5)(C)</b> |            | 0         |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                             | 2b(6)  |            |           |
| (7) Net investment gain (loss) from pooled separate accounts .....                             | 2b(7)  |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                     | 2b(8)  |            | 645387    |
| (9) Net investment gain (loss) from 103-12 investment entities .....                           | 2b(9)  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)..... | 2b(10) |            |           |
| c Other income.....                                                                            | 2c     |            |           |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 645387    |

**Expenses**

|                                                                                     |       |        |        |
|-------------------------------------------------------------------------------------|-------|--------|--------|
| e Benefit payment and payments to provide benefits:                                 |       |        |        |
| (1) Directly to participants or beneficiaries, including direct rollovers .....     | 2e(1) | 261748 |        |
| (2) To insurance carriers for the provision of benefits .....                       | 2e(2) |        |        |
| (3) Other .....                                                                     | 2e(3) |        |        |
| (4) Total benefit payments. Add lines 2e(1) through (3).....                        | 2e(4) |        | 261748 |
| f Corrective distributions (see instructions) .....                                 | 2f    |        |        |
| g Certain deemed distributions of participant loans (see instructions).....         | 2g    |        |        |
| h Interest expense.....                                                             | 2h    |        |        |
| i Administrative expenses: (1) Professional fees .....                              | 2i(1) | 17471  |        |
| (2) Contract administrator fees .....                                               | 2i(2) | 13387  |        |
| (3) Investment advisory and management fees .....                                   | 2i(3) | 21636  |        |
| (4) Other .....                                                                     | 2i(4) | 28523  |        |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                 | 2i(5) |        | 81017  |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j    |        | 342765 |

**Net Income and Reconciliation**

|                                                         |       |  |        |
|---------------------------------------------------------|-------|--|--------|
| k Net income (loss). Subtract line 2j from line 2d..... | 2k    |  | 302622 |
| l Transfers of assets:                                  |       |  |        |
| (1) To this plan.....                                   | 2l(1) |  |        |
| (2) From this plan .....                                | 2l(2) |  |        |

**Part III Accountant's Opinion**

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

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

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

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

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

(1) Name: GRANT THORNTON LLP

(2) EIN: 03-6605558

**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 |
|----|-----|----|--------|
| 4a |     | X  |        |
| 4b |     | 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>4c</b>                                                                                                                                                                                                                     |     |    |          |
| <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   |    | 505      |
| <b>4d</b>                                                                                                                                                                                                                     |     |    |          |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                      | X   |    | 40000000 |
| <b>4e</b>                                                                                                                                                                                                                     |     |    |          |
| <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>4f</b>                                                                                                                                                                                                                     |     |    |          |
| <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>4g</b>                                                                                                                                                                                                                     |     |    |          |
| <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>4h</b>                                                                                                                                                                                                                     |     |    |          |
| <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>4i</b>                                                                                                                                                                                                                     |     |    |          |
| <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>4j</b>                                                                                                                                                                                                                     |     |    |          |
| <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>4k</b>                                                                                                                                                                                                                     |     |    |          |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                            |     | X  |          |
| <b>4l</b>                                                                                                                                                                                                                     |     |    |          |
| <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>4m</b>                                                                                                                                                                                                                     |     |    |          |
| <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  |          |
| <b>4n</b>                                                                                                                                                                                                                     |     |    |          |

**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<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 01/01/2012 and ending 12/31/2012

|                                                                                                           |                                                                    |
|-----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>CRYSTAL SPRINGS PLANT-KUHLMAN ELECTRIC CORPORATION RETIREMENT INCOME PLAN</u> | <b>B</b> Three-digit plan number (PN) ▶<br><u>002</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>KUHLMAN ELECTRIC CORPORATION</u>      | <b>D</b> Employer Identification Number (EIN)<br><u>38-0736390</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>04-3192613</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> | <u>0</u> |

|                |                                                                                                                                                                              |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <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 checked="" 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 checked="" 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 checked="" 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): \_\_\_\_\_



## REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

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

### Report on the financial statements

We were engaged to audit the accompanying financial statements of **Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan** (the Plan), which comprise the statement of net assets available for benefits and statement of accumulated plan benefits as of December 31, 2012, and the related statement of changes in net assets available for benefits and statement of changes in accumulated plan benefits for the year ended December 31, 2012, and the related notes to the financial statements.

### Management's responsibility for the financial statements

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.

### Auditor's 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. 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 Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the certified information described in Note 5, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the certifying entity meets the requirements of 29 CFR 2520.103-8. The Plan administrator obtained a certification from this entity as of December 31, 2012 and 2011, and for the years ended December 31, 2012 and 2011, stating that the certified information provided to the Plan administrator 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 financial statements of the Plan as of and for the year ended December 31, 2011 were audited by other auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed the other auditors not to perform, and they did not perform, any auditing procedures with respect to the certified information. Their report, dated October 12, 2012, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion, and accordingly, they did not express an opinion on the financial statements, and (b) the form and content of the information included in the financial statements, other than that derived from the certified information, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

**Supplementary information**

The supplemental Schedule G, Part III – Schedule of non-exempt transactions for the year ended December 31, 2012 is presented for purposes of additional analysis and is not a required part of the financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

**Report on form and content in compliance with DOL rules and regulations**

The form and content of the information included in the financial statements, other than that derived from the certified information described in Note 5, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

*Grant Thornton LLP*

Raleigh, North Carolina  
October 7, 2013

# SCHEDULE SB ATTACHMENTS

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## Schedule SB – Statement by Enrolled Actuary

|                          |                                                                              |
|--------------------------|------------------------------------------------------------------------------|
| <b>Plan Sponsor</b>      | Kuhlman Electric Corporation                                                 |
| <b>EIN/PN</b>            | 38-0736390 / 002                                                             |
| <b>Plan Name</b>         | Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan |
| <b>Valuation Date</b>    | January 1, 2012                                                              |
| <b>Enrolled Actuary</b>  | John D. Steele                                                               |
| <b>Enrollment Number</b> | 11-05326                                                                     |

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

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

|                 |                                                                              |
|-----------------|------------------------------------------------------------------------------|
| Plan Name:      | Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan |
| EIN / PN:       | 38-0736390 / 002                                                             |
| Plan Sponsor:   | Kuhlman Electric Corporation                                                 |
| Valuation Date: | January 1, 2012                                                              |

## SCHEDULE SB ATTACHMENTS

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### Schedule SB, Line 22 Description of Weighted Average Retirement Age as of January 1, 2012

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

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

|                 |                                                                              |
|-----------------|------------------------------------------------------------------------------|
| Plan Name:      | Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan |
| EIN / PN:       | 38-0736390 / 002                                                             |
| Plan Sponsor:   | Kuhlman Electric Corporation                                                 |
| Valuation Date: | January 1, 2012                                                              |

# SCHEDULE SB ATTACHMENTS

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

### Economic Assumptions

#### Interest rate basis:

- |                                           |                 |
|-------------------------------------------|-----------------|
| • Applicable month                        | September       |
| • Yield curve basis                       | 3-Segment Rates |
| • MAP-21 applied for funding              | Yes             |
| • MAP-21 applied for benefit restrictions | Yes             |

#### Interest rates:

- |                           | Reflecting<br>Corridors | Not Reflecting<br>Corridors |
|---------------------------|-------------------------|-----------------------------|
| • First segment rate      | 5.54%                   | 2.06%                       |
| • Second segment rate     | 6.85%                   | 5.25%                       |
| • Third segment rate      | 7.52%                   | 6.32%                       |
| • Effective interest rate | 7.00%                   | 5.49%                       |

### Demographic Assumptions

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

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

#### Mortality

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

Plan Name: Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan  
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Plan Sponsor: Kuhlman Electric Corporation  
Valuation Date: January 1, 2012

# SCHEDULE SB ATTACHMENTS

## Termination

Rates varying by age and gender

### Representative Termination Rates not due to Disability, Retirement or Mortality:

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

## Disability

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

## Retirement

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

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

## Form of payment

Participants not yet in payment status are assumed to elect a single life annuity form of payment upon benefit commencement.

### Benefit commencement date:

- Preretirement death benefit The later of the death of the active participant or the date the participant would have attained age 60
- Deferred vested benefit Age 65
- Disability benefit Upon disablement
- Retirement benefit Upon termination of employment

## Percent married

For purposes of valuing the pre-retirement surviving spouse's benefit, 85% of eligible participants are assumed to be married.

Plan Name: Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan  
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Plan Sponsor: Kuhlman Electric Corporation  
Valuation Date: January 1, 2012

## SCHEDULE SB ATTACHMENTS

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|                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Spouse age</b>                                                            | Wife three years younger than husband                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Administrative expenses</b>                                               | The amount included this year for plan-related expenses is \$60,000.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>At-risk assumptions</b>                                                   | For at-risk calculations, all participants eligible to elect benefits during the current and subsequent ten plan years are assumed to commence benefits at the earliest possible date under the Plan, but not before the end of the current plan year, except in accordance with the regular valuation assumptions. In addition, all participants (not just those eligible to begin benefits within the next 11 years) are assumed to elect the most valuable form of benefit under the Plan. Note, the plan is not at-risk in the current plan year. |
| <b>Participant Data</b>                                                      | Employee data was supplied electronically as of the valuation date by Fidelity on behalf of ABB Inc.                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Future Increases in Maximum Benefits and Plan Compensation Limitation</b> | Accrued benefits projected to be paid in future years are limited to the maximum presently allowed under IRC §415. Plan compensation is limited to the maximum presently allowed under IRC §401(a)(17). No provision is made for future increases in the maximum annual benefit or compensation limit.                                                                                                                                                                                                                                                |
| <b>Tax Policy</b>                                                            | The actuarial valuation performed for the plan year ending December 31, 2012 is used to determine the maximum deductible contribution for the tax year ending December 31, 2012.                                                                                                                                                                                                                                                                                                                                                                      |

### Methods

|                           |                                                                                                                                                 |
|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Valuation date</b>     | First day of plan year                                                                                                                          |
| <b>Funding target</b>     | Present value of accrued benefits                                                                                                               |
| <b>Target normal cost</b> | Present value of benefits expected to accrue during plan year plus plan-related expenses expected to be paid from plan assets during plan year. |

|                 |                                                                              |
|-----------------|------------------------------------------------------------------------------|
| Plan Name:      | Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan |
| EIN / PN:       | 38-0736390 / 002                                                             |
| Plan Sponsor:   | Kuhlman Electric Corporation                                                 |
| Valuation Date: | January 1, 2012                                                              |

# SCHEDULE SB ATTACHMENTS

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## **Actuarial value of assets**

Under this method, the valuation assets are equal to the average of three values (all determined without regard to receivable contributions), the result increased by the discounted present value of contributions expected to be made after the valuation date based on the prior plan year PPA effective interest rate. This amount is then subject to a 10% corridor around the market value of assets (including the discounted present value of receivable contributions) as of the valuation date. The three values used to develop the average value are: the market value of assets as of the current valuation date, the adjusted market value of assets as of the prior valuation date and the adjusted market value of assets as of the second prior valuation date. The adjusted market value as of a relevant valuation date is equal to the market value of assets as of the prior valuation date increased by actual plan contributions and assumed return on plan assets and decreased by actual plan disbursements after that date until the current valuation date. The assumed rate of return on plan assets for the prior plan year (pursuant to IRS Notice 2009-22) was 6.57%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 7.00%, and the applicable limitation for the plan year, equal to 6.57%. The assumed rate of return on plan assets for the second prior plan year (pursuant to IRS Notice 2009-22) was 6.82%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 7.00%, and the applicable limitation for the plan year, equal to 6.82%. The algebraically equivalent development of this method (pursuant to IRS Notice 2009-22) is shown in Section 2.3. Because expected investment returns under this method are limited under WRERA, over time it is more likely to produce an actuarial value that is expected to be less than the market value of assets.

## **Benefits not valued**

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

## **Change in assumptions and methods since prior valuation**

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

- The plan's effective interest rate increased 75 basis points compared to the prior year (7.00% vs. 6.25%), which reduced the funding shortfall. This change includes an increase of 151 basis points due to reflecting the interest rate corridors under MAP-21.
- The assumed plan-related expenses added to the Target Normal Cost were changed from \$80,000 to \$60,000.

Plan Name: Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan  
EIN / PN: 38-0736390 / 002  
Plan Sponsor: Kuhlman Electric Corporation  
Valuation Date: January 1, 2012

# SCHEDULE SB ATTACHMENTS

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## Schedule SB, Part V – Summary of Plan Provisions

### Plan Provisions

The Plan was adopted on September 1, 1967 and amendments through January 1, 2012 are reflected in the plan provisions.

|                           |                                                                                                                           |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>Plan Sponsor</b>       | Kuhlman Electric Corporation                                                                                              |
| <b>Covered employees</b>  | Any hourly rate employee hired prior to the participation date.                                                           |
| <b>Participation date</b> | The plan was closed to new entrants as of May 1, 1996. Any individual hired after this date is not eligible for benefits. |

### Definitions

|                         |                                                                                                                                                                                                                                                                     |
|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Vesting Service</b>  | One year for each 1,000 hour calendar year of employment by Kuhlman Electric Corporation                                                                                                                                                                            |
| <b>Credited Service</b> | One year of credited service is earned for each plan year in which a participant has 1,700 or more hours of service. Partial years of credited service are earned for plan years in which a participant has less than 1,700 hours, according to the schedule below: |

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

|                 |                                                                              |
|-----------------|------------------------------------------------------------------------------|
| Plan Name:      | Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan |
| EIN / PN:       | 38-0736390 / 002                                                             |
| Plan Sponsor:   | Kuhlman Electric Corporation                                                 |
| Valuation Date: | January 1, 2012                                                              |

# SCHEDULE SB ATTACHMENTS

## Benefits

### Normal retirement

#### Monthly Benefit and Eligibility:

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

#### Benefit Level:

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

### Early retirement

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

### Late retirement

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

### Vested termination

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

### Disability

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

Plan Name: Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan  
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Plan Sponsor: Kuhlman Electric Corporation  
Valuation Date: January 1, 2012

## SCHEDULE SB ATTACHMENTS

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### **Preretirement death benefit**

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

### **Other Plan Provisions**

#### **Normal form of benefit**

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

### **Changes in Benefits Valued Since Prior Year**

There have been no changes in benefits valued since the prior year.

Plan Name: Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan  
EIN / PN: 38-0736390 / 002  
Plan Sponsor: Kuhlman Electric Corporation  
Valuation Date: January 1, 2012

# **SCHEDULE SB ATTACHMENTS**

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## **Schedule SB, Line 24 Change in Actuarial Assumptions**

The following changes were made to actuarial assumptions for 2012:

- The amount included in the Target Normal Cost for administrative expenses decreased from \$80,000 to \$60,000 to more closely align with recent experience.

Plan Name: Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan  
EIN / PN: 38-0736390 / 002  
Plan Sponsor: Kuhlman Electric Corporation  
Valuation Date: January 1, 2012

# SCHEDULE SB ATTACHMENTS

## Schedule SB, Line 26 Schedule of Active Participant Data as of January 1, 2012

| Attained Age | Years of Credited Service |            |        |            |        |            |          |            |          |            |          |            |          |            |          |            |          |            |           |            |
|--------------|---------------------------|------------|--------|------------|--------|------------|----------|------------|----------|------------|----------|------------|----------|------------|----------|------------|----------|------------|-----------|------------|
|              | Under 1                   |            | 1 to 4 |            | 5 to 9 |            | 10 to 14 |            | 15 to 19 |            | 20 to 24 |            | 25 to 29 |            | 30 to 34 |            | 35 to 39 |            | 40 & Over |            |
|              | No.                       | Avg. Comp. | No.    | Avg. Comp. | No.    | Avg. Comp. | No.      | Avg. Comp. | No.      | Avg. Comp. | No.      | Avg. Comp. | No.      | Avg. Comp. | No.      | Avg. Comp. | No.      | Avg. Comp. | No.       | Avg. Comp. |
| Under 25     | 0                         |            | 0      |            | 0      |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0         |            |
| 25 - 29      | 0                         |            | 0      |            | 0      |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0         |            |
| 30 - 34      | 0                         |            | 0      |            | 0      |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0         |            |
| 35 - 39      | 0                         |            | 0      |            | 0      |            | 1        |            | 5        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0         |            |
| 40 - 44      | 0                         |            | 0      |            | 0      |            | 0        |            | 5        |            | 2        |            | 0        |            | 0        |            | 0        |            | 0         |            |
| 45 - 49      | 0                         |            | 0      |            | 0      |            | 0        |            | 6        |            | 4        |            | 4        |            | 0        |            | 0        |            | 0         |            |
| 50 - 54      | 0                         |            | 0      |            | 0      |            | 0        |            | 4        |            | 1        |            | 3        |            | 0        |            | 0        |            | 0         |            |
| 55 - 59      | 0                         |            | 0      |            | 0      |            | 0        |            | 5        |            | 1        |            | 2        |            | 0        |            | 5        |            | 0         |            |
| 60 - 64      | 0                         |            | 0      |            | 0      |            | 0        |            | 1        |            | 1        |            | 2        |            | 1        |            | 5        |            | 7         |            |
| 65 - 69      | 0                         |            | 0      |            | 0      |            | 0        |            | 0        |            | 1        |            | 0        |            | 0        |            | 0        |            | 1         |            |
| 70 & Over    | 0                         |            | 0      |            | 0      |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0         |            |

Plan Name: Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan  
 EIN / PN: 38-0736390 / 002  
 Plan Sponsor: Kuhlman Electric Corporation  
 Valuation Date: January 1, 2012

|                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                |                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><small>Pension Benefit Guaranty Corporation</small> | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial 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 6059 of the Internal Revenue Code (the Code).<br><b>► File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<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 01/01/2012 and ending 12/31/2012

► **Round off amounts to nearest dollar.**

► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

|                                                                                                                                                         |                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|
| <b>A</b> Name of plan<br><br>Crystal Springs Plant-Kuhlman Electric Corp Ret Inc Plan                                                                   | <b>B</b> Three-digit plan number (PN) ► <u>002</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><br>Kuhlman Electric Corporation                                            | <b>D</b> Employer Identification Number (EIN)<br><br>38-0736390 |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B               |                                                                 |
| <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |                                                                 |

|                                                                                                                                                                                                         |              |                            |                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------------------|--------------------|
| <b>Part I Basic Information</b>                                                                                                                                                                         |              |                            |                    |
| <b>1</b> Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2012</u>                                                                                                                         |              |                            |                    |
| <b>2</b> Assets:                                                                                                                                                                                        |              |                            |                    |
| a Market value .....                                                                                                                                                                                    | <b>2a</b>    |                            | 5,912,809          |
| b Actuarial value .....                                                                                                                                                                                 | <b>2b</b>    |                            | 5,957,801          |
| <b>3</b> Funding target/participant count breakdown:                                                                                                                                                    |              | (1) Number of participants | (2) Funding Target |
| a For retired participants and beneficiaries receiving payment.....                                                                                                                                     | <b>3a</b>    | 87                         | 2,508,030          |
| b For terminated vested participants.....                                                                                                                                                               | <b>3b</b>    | 74                         | 550,467            |
| c For active participants:                                                                                                                                                                              |              |                            |                    |
| (1) Non-vested benefits .....                                                                                                                                                                           | <b>3c(1)</b> |                            | 0                  |
| (2) Vested benefits .....                                                                                                                                                                               | <b>3c(2)</b> |                            | 1,876,349          |
| (3) Total active.....                                                                                                                                                                                   | <b>3c(3)</b> | 67                         | 1,876,349          |
| d Total.....                                                                                                                                                                                            | <b>3d</b>    | 228                        | 4,934,846          |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>                                                                                   |              |                            |                    |
| a Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                      | <b>4a</b>    |                            |                    |
| b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor..... | <b>4b</b>    |                            |                    |
| <b>5</b> Effective interest rate .....                                                                                                                                                                  | <b>5</b>     |                            | 7.00 %             |
| <b>6</b> Target normal cost .....                                                                                                                                                                       | <b>6</b>     |                            | 118,126            |

**Statement by Enrolled Actuary**

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

|                  |                                                                                         |                                                                   |
|------------------|-----------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| <b>SIGN HERE</b> | John D. Steele<br>_____<br>Signature of actuary                                         | 09/24/2013<br>_____<br>Date                                       |
|                  | John D. Steele<br>_____<br>Type or print name of actuary                                | 11-05326<br>_____<br>Most recent enrollment number                |
|                  | Towers Watson Delaware Inc.<br>_____<br>Firm name                                       | (203) 326-5400<br>_____<br>Telephone number (including area code) |
|                  | One Stamford Plaza<br>263 Tresser Boulevard<br>Stamford<br>_____<br>Address of the firm | CT 06901-3226<br>_____                                            |

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

**Part II Beginning of Year Carryover Prefunding Balances**

|                                                                                                                                            | (a) Carryover balance | (b) Prefunding balance |
|--------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                   | 65,506                | 0                      |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                | 0                     | 0                      |
| <b>9</b> Amount remaining (line 7 minus line 8) .....                                                                                      | 65,506                | 0                      |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>2.03</u> % .....                                                       | 1,330                 |                        |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                                                             |                       |                        |
| <b>a</b> Present value of excess contributions (line 38a from prior year) .....                                                            |                       | 0                      |
| <b>b</b> Interest on (a) using prior year's effective interest rate of <u>6.25</u> % except as otherwise provided (see instructions) ..... |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....                                              |                       | 0                      |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                            |                       | 0                      |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                          | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) .....                                               | 66,836                | 0                      |

**Part III Funding Percentages**

|                                                                                                                                                                            |           |          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 119.37 % |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 120.72 % |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 105.43 % |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | %        |

**Part IV Contributions and Liquidity Shortfalls**

| <b>18</b> Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                 |                          |                                   |                                 |
|------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| (a) Date<br>(MM-DD-YYYY)                                                                 | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ▶</b>                                                                          |                                   |                                 | <b>18(b)</b>             | 0                                 | <b>18(c)</b> 0                  |

|                                                                                                                                      |                                                                     |
|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year: |                                                                     |
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....                                 | <b>19a</b>                                                          |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                                   | <b>19b</b>                                                          |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....              | <b>19c</b> 0                                                        |
| <b>20</b> Quarterly contributions and liquidity shortfalls:                                                                          |                                                                     |
| <b>a</b> Did the plan have a "funding shortfall" for the prior year? .....                                                           | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....              | <input type="checkbox"/> Yes <input type="checkbox"/> No            |
| <b>c</b> If line 20a is "Yes," see instructions and complete the following table as applicable:                                      |                                                                     |

## Liquidity shortfall as of end of quarter of this plan year

| (1) 1st | (2) 2nd | (3) 3rd | (4) 4th |
|---------|---------|---------|---------|
|         |         |         |         |

**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

|                                                                                                                                                                                              |                        |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                        |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>5.54 % | 2nd segment:<br>6.85 % | 3rd segment:<br>7.52 %                              |
|                                                                                                                                                                                              |                        |                        | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....                                                                                                                                                  |                        |                        | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                        |                        | <b>22</b> 63                                        |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |                                                     |

**Part VI Miscellaneous Items**

|                                                                                                                                                                       |  |                                                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... |  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....                                      |  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....                            |  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....                                   |  | <b>27</b>                                                           |

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

|                                                                                                                                     |           |   |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                           | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                   | <b>30</b> | 0 |

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |  |                                 |                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------|--------------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |  |                                 |                    |
| <b>a</b> Target normal cost (line 6).....                                                                                                                                            |  | <b>31a</b>                      | 118,126            |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           |  | <b>31b</b>                      | 118,126            |
| <b>32</b> Amortization installments:                                                                                                                                                 |  | Outstanding Balance Installment |                    |
| <b>a</b> Net shortfall amortization installment.....                                                                                                                                 |  | 0                               | 0                  |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       |  | 0                               | 0                  |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... |  | <b>33</b>                       | 0                  |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..                                                            |  | <b>34</b>                       | 0                  |
|                                                                                                                                                                                      |  | Carryover balance               | Prefunding balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                |  | 0                               | 0                  |
| <b>36</b> Additional cash requirement (line 34 minus line 35).....                                                                                                                   |  | <b>36</b>                       | 0                  |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....                                                   |  | <b>37</b>                       | 0                  |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |  |                                 |                    |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       |  | <b>38a</b>                      | 0                  |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                |  | <b>38b</b>                      | 0                  |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      |  | <b>39</b>                       | 0                  |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  |  | <b>40</b>                       | 0                  |

**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**

|                                                                                                |  |                                                                                                                         |  |
|------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------|--|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                |  |                                                                                                                         |  |
| <b>a</b> Schedule elected .....                                                                |  | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                               |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....               |  | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |  |
| <b>42</b> Amount of acceleration adjustment .....                                              |  | <b>42</b>                                                                                                               |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years ..... |  | <b>43</b>                                                                                                               |  |

Financial Statements and Report of Independent  
Certified Public Accountants

**Crystal Springs Plant of Kuhlman Electric  
Corporation Retirement Income Plan**

December 31, 2012 and 2011

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## REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

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

### Report on the financial statements

We were engaged to audit the accompanying financial statements of **Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan** (the Plan), which comprise the statement of net assets available for benefits and statement of accumulated plan benefits as of December 31, 2012, and the related statement of changes in net assets available for benefits and statement of changes in accumulated plan benefits for the year ended December 31, 2012, and the related notes to the financial statements.

### Management's responsibility for the financial statements

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.

### Auditor's 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. 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 Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the certified information described in Note 5, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the certifying entity meets the requirements of 29 CFR 2520.103-8. The Plan administrator obtained a certification from this entity as of December 31, 2012 and 2011, and for the years ended December 31, 2012 and 2011, stating that the certified information provided to the Plan administrator 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 financial statements of the Plan as of and for the year ended December 31, 2011 were audited by other auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed the other auditors not to perform, and they did not perform, any auditing procedures with respect to the certified information. Their report, dated October 12, 2012, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion, and accordingly, they did not express an opinion on the financial statements, and (b) the form and content of the information included in the financial statements, other than that derived from the certified information, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

**Supplementary information**

The supplemental Schedule G, Part III – Schedule of non-exempt transactions for the year ended December 31, 2012 is presented for purposes of additional analysis and is not a required part of the financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

**Report on form and content in compliance with DOL rules and regulations**

The form and content of the information included in the financial statements, other than that derived from the certified information described in Note 5, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

*Grant Thornton LLP*

Raleigh, North Carolina  
October 7, 2013

## Statements of net assets available for benefits

| December 31                                          | 2012             | 2011             |
|------------------------------------------------------|------------------|------------------|
|                                                      | \$               | \$               |
| <b>Assets:</b>                                       |                  |                  |
| Cash                                                 | 22,026           | 22,033           |
| Interest in the ABB Inc. Master Trust, at fair value | 6,273,630        | 5,955,100        |
| <b>Total assets</b>                                  | <b>6,295,656</b> | <b>5,977,133</b> |
| <b>Liabilities:</b>                                  |                  |                  |
| Accrued expenses                                     | 13,432           | 10,339           |
| <b>Net assets available for benefits</b>             | <b>6,282,224</b> | <b>5,966,794</b> |

The accompanying notes are an integral part of these financial statements.

## Statements of changes in net assets available for benefits

| For the year ended December 31                                    | 2012           | 2011             |
|-------------------------------------------------------------------|----------------|------------------|
|                                                                   | \$             | \$               |
| <b>Additions to (deductions from) net assets attributed to:</b>   |                |                  |
| Plan interest in net investment gain of the ABB Inc. Master Trust | 645,387        | 169,403          |
| Benefits paid to participants                                     | (248,940)      | (283,050)        |
| Administrative and other expenses                                 | (81,017)       | (97,347)         |
| <b>Net increase (decrease)</b>                                    | <b>315,430</b> | <b>(210,994)</b> |
| <b>Net assets available for benefits:</b>                         |                |                  |
| Beginning of year                                                 | 5,966,794      | 6,177,788        |
| End of year                                                       | 6,282,224      | 5,966,794        |

The accompanying notes are an integral part of these financial statements.

## Statements of accumulated plan benefits

| December 31                                                  | 2012      | 2011      |
|--------------------------------------------------------------|-----------|-----------|
|                                                              | \$        | \$        |
| <b>Actuarial present value of accumulated plan benefits:</b> |           |           |
| Vested benefits:                                             |           |           |
| Participants currently receiving payments                    | 3,599,842 | 2,530,184 |
| Other participants                                           | 3,670,202 | 4,213,304 |
| Total vested benefits                                        | 7,270,044 | 6,743,488 |
| Non-vested benefits                                          | -         | -         |
| Total actuarial present value of accumulated plan benefits   | 7,270,044 | 6,743,488 |

The accompanying notes are an integral part of these financial statements.

## Statements of changes in accumulated plan benefits

| For the year ended December 31                                                 | 2012             | 2011             |
|--------------------------------------------------------------------------------|------------------|------------------|
|                                                                                | \$               | \$               |
| <b>Actuarial present value of accumulated plan benefits, beginning of year</b> | 6,743,488        | 5,788,144        |
| Increase (decrease) during the year attributable to:                           |                  |                  |
| Benefits accumulated and plan experience                                       | 212,146          | 137,813          |
| Changes in actuarial assumptions                                               | 289,536          | 812,603          |
| Increase for interest due to decrease in discount period                       | 273,814          | 287,978          |
| Benefits paid                                                                  | (248,940)        | (283,050)        |
| <b>Net increase</b>                                                            | <b>526,556</b>   | <b>955,344</b>   |
| <b>Actuarial present value of accumulated plan benefits, end of year</b>       | <b>7,270,044</b> | <b>6,743,488</b> |

The accompanying notes are an integral part of these financial statements.

# Notes to financial statements

## **1 Plan Description**

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

### **General**

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

### **Participation and Vesting**

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

### **Pension Benefits**

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

Active covered employees who have provided at least 10 years of service to the Company and who become permanently and totally disabled receive Permanent and Total Disability Retirement Benefits that are equal to the normal retirement benefits they have accumulated as of the time they become disabled, reduced by any Workers' Compensation Benefits received.

Disability retirement benefits are paid until normal retirement age (65) at which time, disabled participants begin receiving normal retirement benefits computed as though they had been employed to normal retirement age with their Credited Service remaining the same as at the time they became disabled.

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

#### **Forfeiture**

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

## **2 Summary of Significant Accounting Policies**

### **Basis of Accounting**

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

### **Cash**

The Plan places cash deposits with federally insured financial institutions; however, at times, deposits have exceeded the amount insured by the Federal Deposit Insurance Corporation.

### **Payment of Benefits**

Benefit payments are recorded when paid to participants.

### **Funding Policy**

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

It is the Company's intention to only make contributions that are tax-deductible. For each of the years ended December 31, 2012 and 2011, the Plan has satisfied the minimum funding requirements of ERISA.

### **Use of Estimates**

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

### **Valuation of Investments and Income Recognition**

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

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

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

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

### **Administrative Expenses**

The Plan's expenses are paid either by the Plan or the Company, as provided by the plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net asset available for benefits. In addition, certain investment related expenses are included in net investment gain of the ABB Inc. Master Trust presented in the accompanying statements of changes in net assets available for benefits.

### **New Accounting Pronouncements**

In 2011, the FASB issued new accounting rules providing guidance on fair value measurement and disclosure requirements. The guidance generally clarifies the application of existing requirements on topics including the concepts of highest and best use and valuation premise and disclosing quantitative information about the unobservable inputs used in the measurement of instruments categorized within Level 3 of the fair value hierarchy. Additionally, the guidance includes changes on topics such as measuring fair value of financial instruments that are managed within a portfolio and additional disclosure for fair value measurements categorized within Level 3 of the fair value hierarchy. This guidance was effective for the Plan as of December 31, 2012. The adoption of this guidance did not have a material impact to the Plan.

### **Securities Lending**

As of December 31, 2012 and 2011, the Master Trust participated in the Trustee's securities lending program for securities held in custody at the Trustee. These securities are lent to certain unrelated third-party brokers in exchange for collateral, usually in the form of cash. Collateralization levels are equal to a percentage of the market value of the borrowed securities. For U.S. securities, collateral shall not be less than 102% of the fair value of the loaned securities, and for non-U.S. securities, collateral shall not be less than 105% of the fair value of the loaned securities unless it is denominated in the same currency as the collateral, in which case it will be 102% of the fair value. Collateral received is invested in a short-term collateral reinvestment fund that is managed by BNY Mellon, and the fund consists of high quality short-term investments. The value of loaned securities in the Master Trust amounted to \$80,029,835 and \$32,958,795 at December 31, 2012 and 2011, respectively. The obligation to return collateral is reflected as a liability in the Master Trust's financial statements. Income from securities lending is included in other investment income in Note 4.

### **Derivatives**

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

Contracts are marked to market daily with the prime broker. The fair value of these instruments is determined by the Trustee at year end. The values of such derivative contracts are included within the respective investment category in Note 4.

### **Investment Risk**

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

### Risks and Uncertainties

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

### Subsequent Events

Management evaluated subsequent events for the Plan through October 7, 2013, the date the financial statements were available to be issued, and has determined that there are no material subsequent events.

## 3 Actuarial Present Value of Accumulated Plan Benefits

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

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

The actuarial present value of accumulated plan benefits as of December 31, 2012 and 2011 were determined by the Plan's actuary, Towers Watson & Company, using employee data supplied by the Company as of January 1, 2012 and 2011, and projected to the respective valuation date, and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements for events such as death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The actuarial cost method used to determine the actuarial present value of accumulated plan benefits is the unit credit method. A summary of the significant actuarial assumptions underlying the actuarial valuation as of December 31, 2012 and 2011 are as follows:

**Mortality – 2012:** Based on the Retirement Plans – PPA 2013 Static Mortality Table split between annuitants and non-annuitants and sex distinct.

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

**Interest –** The assumed interest rates utilized to calculate accumulated plan benefits at December 31, 2012 and 2011 were 3.75% and 4.05%, respectively. The change in interest rates is reflected in the "change in actuarial assumptions" in the accompanying Statements of Changes in Accumulated Plan Benefits.

**Retirement age – 2012 and 2011:** Age 65 for terminated vested employees and the following chart of rates applies for active employees:

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

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

#### 4 ABB Inc. Master Trust

The Plan's investments are held in the Master Trust. Each participating plan has an undivided interest in the Master Trust.

At December 31, 2012 and 2011, the Plan had a 0.56% and 0.56% interest in the net assets of the Master Trust held by BNY Mellon, respectively.

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

| December 31                            | 2012                 | 2011                 |
|----------------------------------------|----------------------|----------------------|
|                                        | \$                   | \$                   |
| <b>Assets:</b>                         |                      |                      |
| Cash                                   | 69,115,215           | 44,342,654           |
| Fixed income                           | 660,251,500          | 518,417,304          |
| U.S. equities                          | 112,278,249          | 141,034,165          |
| International equities                 | 154,255,425          | 201,851,457          |
| Securities on loan against collateral  | 81,774,254           | 33,850,815           |
| Adjustment for securities lending loss | (275,766)            | (350,065)            |
| Alternative investments                | 128,597,179          | 148,960,938          |
| <b>Total assets</b>                    | <b>1,205,996,056</b> | <b>1,088,107,268</b> |
| <b>Liabilities:</b>                    |                      |                      |
| Liability for collateral deposits      | (80,029,835)         | (32,958,795)         |
| Due to collateral borrower             | (1,744,419)          | (892,020)            |
| <b>Total liabilities</b>               | <b>(81,774,254)</b>  | <b>(33,850,815)</b>  |
| <b>Net assets</b>                      | <b>1,124,221,802</b> | <b>1,054,256,453</b> |

Net investment gain for the Master Trust is as follows:

| For the year ended December 31                                                               | 2012               | 2011              |
|----------------------------------------------------------------------------------------------|--------------------|-------------------|
|                                                                                              | \$                 | \$                |
| <b>Investment income:</b>                                                                    |                    |                   |
| Interest                                                                                     | 11,976,750         | 9,809,111         |
| Dividends                                                                                    | 7,757,408          | 11,890,549        |
| Other income                                                                                 | 74,300             | 111,203           |
| <b>Total investment income</b>                                                               | <b>19,808,458</b>  | <b>21,810,863</b> |
| <b>Net realized and unrealized appreciation (depreciation) in fair value of investments:</b> |                    |                   |
| Fixed income                                                                                 | 28,861,690         | 24,341,767        |
| U.S. equities                                                                                | 24,584,490         | 910,461           |
| International equities                                                                       | 27,709,571         | (34,029,172)      |
| Other investments                                                                            | 45,244             | 80,239            |
| Alternative investments                                                                      | 14,156,461         | 16,196,579        |
| <b>Total net realized and unrealized appreciation in fair value of investments</b>           | <b>95,357,456</b>  | <b>7,499,874</b>  |
| <b>Total net investment gain</b>                                                             | <b>115,165,914</b> | <b>29,310,737</b> |

The following table presents the investments that represent 5 percent or more of the master trust's net assets at December 31, 2012 and 2011:

| <b>December 31</b>                                       | <b>2012</b> | <b>2011</b> |
|----------------------------------------------------------|-------------|-------------|
|                                                          | <b>\$</b>   | <b>\$</b>   |
| MacKay Shields High Yield Fixed Income Fund              | 59,303,201  | *           |
| DDJ Mgmt Group Trust High Yield Fixed Income Fund        | 59,036,232  | *           |
| Pimco - StocksPlus Equity Fund                           | 76,939,871  | 76,397,909  |
| Marathon International Equity Fund                       | 64,252,698  | 99,253,179  |
| Hillswick Fixed Income Fund                              | 57,405,505  | 94,579,116  |
| Dodge & Cox - Fixed Income Fund                          | 117,041,912 | 189,937,587 |
| OFI Global Asset Management Emerging Markets Equity Fund | 71,173,634  | *           |
| Pimco - Fixed Income Fund                                | 175,022,391 | 161,081,070 |
| Clifton Group TIPS Fixed Income Fund                     | 112,259,265 | *           |

\*Fund was not 5% or more of the Plan's holding as of respective year end.

## **5 Investments Certified by Trustee**

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Company has obtained a certification from the Trustee as to the completeness and accuracy of the investments and investment activity (except for investments classified as alternative investments and related investment activity) recorded by the Master Trust as of and for the years ended December 31, 2012 and 2011 (the Master Trust certification). Additionally, the Company has obtained a certification from the Trustee related to the Plan's interest in the Master Trust and Master Trust investment activity as of and for the years ended December 31, 2012 and 2011 (the Plan certification). Investment information certified by the Trustee at the Master Trust and Plan levels has not been audited by independent auditors.

At the Master Trust level, the alternative investments and related investment activity as of December 31, 2012 and December 31, 2011 and for the years then ended are detailed below:

| <b>December 31</b>            | <b>2012</b> | <b>2011</b> |
|-------------------------------|-------------|-------------|
|                               | <b>\$</b>   | <b>\$</b>   |
| Private equity investments    | 92,369,977  | 102,799,789 |
| Distressed debt               | 9,858,273   | 19,228,464  |
| Fund of funds                 | 26,368,929  | 26,932,685  |
| Total alternative investments | 128,597,179 | 148,960,938 |

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

| <b>For the year ended December 31</b>                                             | <b>2012</b> | <b>2011</b> |
|-----------------------------------------------------------------------------------|-------------|-------------|
|                                                                                   | <b>\$</b>   | <b>\$</b>   |
| Net realized and unrealized appreciation in fair value of alternative investments | 14,156,461  | 16,196,579  |

At the Plan level, the Plan's "Interest in the ABB, Inc. Master Trust" as reflected in the accompanying statement of net assets available for benefits and the Plan's "Interest in Net Investment Gain of the ABB Inc. Master Trust" has also been certified by the Trustee. While the plan holds an undivided interest in the Master Trust, the certified amounts for the Plans have been adjusted to reflect the Master Trust alternative investments' fair values and net realized and unrealized appreciation of alternative investment noted above. These amounts represent 11.44% and 12.29% of the Plan's "Interest in the ABB, Inc. Master Trust" and "Interest in net investment gain of the ABB Inc. Master Trust" at December 31, 2012 and for the year then ended and 14.13% and 55.26% of the Plan's "Interest in the ABB, Inc. Master Trust" and "Interest in net investment gain of the ABB Inc. Master Trust" at December 31, 2011 and for the year then ended.

## **6 Fair Value Measurements**

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

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

- Level 1** Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.
- Level 2** Quoted prices for similar assets or liabilities, or inputs that are observable, either directly or indirectly, for substantially the full term through corroboration with observable market data. Level 2 includes investments valued at quoted prices adjusted for legal and contractual restrictions specific to the security.
- Level 3** Pricing inputs are unobservable for the asset or liability, that is, inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability. Level 3 includes private investments that are supported by little or no market activity.

The determination of where an asset falls in the hierarchy requires significant judgment. The Plan evaluates its hierarchy disclosures each year and changes in economic conditions or valuation techniques may require the transfer of financial instruments from one fair value level to another. However, the Plan expects changes in classifications between levels will be rare. In such instances, the transfer is reported at the beginning of the reporting period. For the year ended December 31, 2012 and 2011, there were transfers in and out of Levels 2 and 3.

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

Following is a description of the valuation methodologies used for assets and liabilities measured at fair value. There have been no changes in the methodologies used at December 31, 2012 and 2011.

- U.S. fixed income securities consisting primarily of U.S. corporate bonds, U.S. government securities, and short-term investments, are valued at the closing price reported on the active market on which the individual securities are traded.

- International fixed income securities consisting primarily of international corporate bonds and international government securities are valued at the net asset value, based on quoted market prices in international markets.
- U.S. equities consisting primarily of U.S. corporate stocks are valued at the closing price reported on the active market on which the individual securities are traded.
- International equities and foreign exchange contracts are valued at the net asset value, based on quoted market prices in international markets.
- The various asset classes listed above may be in either pooled or separate accounts. Pooled account investors receive their prorated share of gains and losses, as well as any interest earned. Separate accounts receive all gains and losses as well as interest earned within the portfolio.
- Mutual funds and registered investment companies are valued at the net asset value, based on quoted market prices in active markets, of shares held by the Plan at year end.
- Collective trusts are valued at net asset value as determined by the Trustee.
- Alternative investments are valued at net asset value as reported by the respective fund manager.

The following table sets forth by level, within the fair value hierarchy, the Master Trust's financial instruments at fair value as of December 31, 2012:

| As of December 31, 2012                    | Assets at Fair Value |             |             | Total         |
|--------------------------------------------|----------------------|-------------|-------------|---------------|
|                                            | Level 1              | Level 2     | Level 3     |               |
|                                            | \$                   | \$          | \$          | \$            |
| <b>Assets:</b>                             |                      |             |             |               |
| Short-term investments (a)                 | 84,319               | 69,030,896  | -           | 69,115,215    |
| Collateral held for securities lending (b) | 81,774,254           | -           | -           | 81,774,254    |
| Fixed income (c)                           | 238,447,478          | 398,689,073 | 23,114,949  | 660,251,500   |
| U.S. equities (d)                          | 34,584,492           | 77,693,757  | -           | 112,278,249   |
| International equities (e)                 | 151,030,431          | 3,224,994   | -           | 154,255,425   |
| Alternative investments (f)                | -                    | -           | 128,597,179 | 128,597,179   |
| Total assets                               | 505,920,974          | 548,638,720 | 151,712,128 | 1,206,271,822 |
| <b>Liabilities:</b>                        |                      |             |             |               |
| Securities on loan (g)                     | (81,774,254)         | -           | -           | (81,774,254)  |
| Total liabilities                          | (81,774,254)         | -           | -           | (81,774,254)  |

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

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

The ASC 820 tables above exclude securities lending losses of \$275,766 at December 31, 2012 and \$350,065 at December 31, 2011, which are in the Master Trust table in Note 4.

- a. This category consists of cash in an interest bearing checking account.
- b. This collateral consists of cash provided by the borrower that is 102% of the value of the securities borrowed; subsequently this cash is invested in an overnight fund consisting of repurchase agreements and time deposits and a liquidating trust invested in repurchase agreements and asset-backed floating rate securities.
- c. This category includes investments in mutual funds and highly diversified pooled and separate accounts that invest in U.S. and internationally issued bonds. For the Level 3 fixed income investments, the Master Trust receives monthly statements from the investments manager. There are currently no redemption restrictions on the Level 1 and Level 2 investments; however, the Level 3 fixed income investment will not have liquidity until the U.K. bankruptcy courts releases the assets.
- d. This category includes investments in mutual funds and highly diversified pooled and separate accounts that invest in U.S. common stocks via direct purchases. There are currently no redemption restrictions on these investments.
- e. This category includes investments in mutual funds and diversified pooled, collective trusts and separate accounts that invest in international common stocks. A currency overlay strategy is also employed to add value and reduce currency risk.
- f. This category includes investments in private equity, distressed debt and fund of funds. By nature, these investments are illiquid and capital calls and distributions are determined by the investment manager. At December 31, 2012, the Plan has unfunded commitments of \$12.5 million to be called in future years. The alternative investments include varying redemption restrictions that are dependent upon related market conditions which may dictate timing and redemption amount.
- g. This category includes equities and fixed income securities out on loan supported by cash collateral with value in excess of the value of the securities loaned out.

The table below sets forth a summary of changes in the fair value of the Master Trust's Level 3 financial instruments for the years ended December 31, 2012 and December 31, 2011:

| December 31                        | 2012               | 2011               |
|------------------------------------|--------------------|--------------------|
|                                    | \$                 | \$                 |
| <b>Balance, beginning of year</b>  | 172,569,424        | 180,772,153        |
| Net realized gains                 | 17,194,623         | 20,066,251         |
| Changes in unrealized depreciation | (17,089,078)       | (8,454,259)        |
| Net purchases                      | (27,050,460)       | (19,589,332)       |
| Return of capital                  | 330,808            | 1,268,050          |
| Transfers in                       | 9,403,900          | 3,397,741          |
| Transfers out                      | (3,647,089)        | (4,891,180)        |
| <b>Balance, end of year</b>        | <b>151,712,128</b> | <b>172,569,424</b> |

The Plan has elected to use a practical expedient to estimate the fair value of the investments in fixed income securities and alternative investments. The net asset value (NAV), including member units or an ownership interest in partners' capital to which a proportionate share of net assets is attributed, is used for each investment as of the reporting date.

In determining the reasonableness of the valuation methodology for the investments in fixed income securities and alternative investments, the Company obtains audited financial statements at the respective year end for each investment manager to support the reported NAV. In addition, the Company, upon consultation with an external investment advisor, regularly evaluates a variety of factors to determine the reasonableness of the valuation methodology, including review of the underlying investments of each fund, comparison of expected performance to actual results, review of the fund manager's investment strategy, and the current economic and capital market environment.

## 7 Plan Termination

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

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

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

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

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

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

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

Fifth, among all other benefits under the Plan.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the Plan terminates. However, the PBGC does not guarantee all types of benefits under the Plan and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees. For plan terminations occurring during 2012 and 2011, that ceiling, which is adjusted annually, is \$4,792 and \$4,500 per month, respectively. Whether a particular participant's accumulated plan benefit will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the existing assets and the PBGC guaranty.

## 8 Income Tax Status

The Plan has received a determination letter from the Internal Revenue Service dated March 28, 2012, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the Code), and, therefore, the related trust is exempt from taxation. The plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan, as restated, is qualified and the related trust is tax exempt.

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 2009.

## 9 Related-party Transactions

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

## 10 Prohibited Transaction

The ABB Inc. Master Trust has a \$84,319 receivable at year end 2012 that reflects a prohibited transaction. This prohibited transaction is comprised of external legal fees that occurred as a result of a 2012 Department of Labor exemption request to allow the plan sponsor to make Treasury-bill contributions in lieu of cash contributions. The plan sponsor plans to reimburse the Master Trust for this amount plus interest and take all the necessary corrective actions to ensure the Plan and the trust maintain its income tax status as described in Note 8 above. The amount of the receivable in the trust attributable to the Plan has been reflected as a non-exempt transaction in the attached Schedule of non-exempt transactions for the year ended December 31, 2012.

## 11 Differences Between the Financial Statements and Form 5500

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

|                                                                | December 31 |           |
|----------------------------------------------------------------|-------------|-----------|
|                                                                | 2012        | 2011      |
|                                                                | \$          | \$        |
| Net assets available for benefits per the financial statements | 6,282,224   | 5,966,794 |
| Less amounts allocated to withdrawing participants             | (12,808)    | -         |
| Net assets available for benefits per Form 5500                | 6,269,416   | 5,966,794 |

The following is a reconciliation of benefits paid to participants per the financial statements to the Form 5500 for the year ended December 31, 2012:

|                                                               | 2012           |
|---------------------------------------------------------------|----------------|
|                                                               | \$             |
| <b>Benefits paid to participants per financial statements</b> | 248,940        |
| Less benefits payable at December 31, 2011                    | -              |
| Plus benefits payable at December 31, 2012                    | 12,808         |
| <b>Benefits paid to participants per Form 5500</b>            | <b>261,748</b> |

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

## Supplemental Schedule

## Schedule G, Part III – Schedule of non-exempt transactions

For the year ended December 31, 2012

| (a)                        | (b)                                                        | (c)                                                                                                     |  |  | (d)            |
|----------------------------|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|--|--|----------------|
| Identity of Party Involved | Relationship to Plan, Employer, or Other Party-in-interest | Description of Transaction Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value |  |  | Purchase Price |
| ABB Inc.                   | Plan Sponsor                                               | Inadvertent use of plan assets for settlor expenses                                                     |  |  | \$             |

| (e)           | (f)          | (g)                  | (h)           | (i)                    | (j)                                    |
|---------------|--------------|----------------------|---------------|------------------------|----------------------------------------|
| Selling Price | Lease Rental | Transaction Expenses | Cost of Asset | Current Value of Asset | Net Gain (or Loss) on Each Transaction |
| \$            | \$           | \$                   | \$            | \$                     | \$                                     |

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CRYSTAL SPRINGS PLANT KUHLMAN ELECTRIC CORPORATION

RETIREMENT INCOME PLAN

Schedule H, Line 4i- Schedule of Assets (Held at End of Year)

EIN #38-0736390

PLAN #002

December 31, 2012

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| (a) | (b)<br>Identity of issuer, borrower,<br>lessor, or similar party | (c)<br>Description of<br>investment | (d)<br>Cost | (e)<br>Current<br>value |
|-----|------------------------------------------------------------------|-------------------------------------|-------------|-------------------------|
|     |                                                                  |                                     |             |                         |
| *   | The Bank of New York Mellon                                      | Non-interest bearing cash           | \$22,026    | \$22,026                |
| *   | Interest in the ABB Inc. Master Trust                            | ABB Inc. Master Trust               | \$6,273,630 | \$6,273,630             |
|     |                                                                  |                                     |             |                         |
| *   | Denotes a party-in-interest.                                     |                                     |             |                         |