

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2012</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>10/01/2012</u> and ending <u>09/30/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>EGS ELECTRICAL GROUP, LLC PENSION PLAN FOR SALARIED EMPLOYEES</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>003</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>09/15/1997</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>003</u>	1c Effective date of plan <u>09/15/1997</u>	
1b Three-digit plan number (PN) ▶	<u>003</u>				
1c Effective date of plan <u>09/15/1997</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>EGS ELECTRICAL GROUP, LLC</u> <u>9377 W HIGGINS ROAD</u> <u>ROSEMONT, IL 60018</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>36-4178995</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>847-268-6000</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>335310</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>36-4178995</u>	2c Sponsor's telephone number <u>847-268-6000</u>	2d Business code (see instructions) <u>335310</u>	
2b Employer Identification Number (EIN) <u>36-4178995</u>					
2c Sponsor's telephone number <u>847-268-6000</u>					
2d Business code (see instructions) <u>335310</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature. Signature of plan administrator	07/10/2014 Date	KEITH FOECKING Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature. Signature of employer/plan sponsor	07/10/2014 Date	KEITH FOECKING Enter name of individual signing as employer or plan sponsor
SIGN HERE	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)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:		4b EIN
a Sponsor's name		4c PN
5 Total number of participants at the beginning of the plan year		5 1068
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a 375	
b Retired or separated participants receiving benefits.....	6b 231	
c Other retired or separated participants entitled to future benefits.....	6c 479	
d Subtotal. Add lines 6a , 6b , and 6c	6d 1085	
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 11	
f Total. Add lines 6d and 6e	6f 1096	
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 15	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1D 1G		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply)		9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance	(1) ☐ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ Trust	(3) ☒ Trust	
(4) ☐ General assets of the sponsor	(4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules		b General Schedules
(1) ☒ R (Retirement Plan Information)	(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) ☐ I (Financial Information – Small Plan)	
(3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) ☐ A (Insurance Information)	
	(4) ☐ C (Service Provider Information)	
	(5) ☒ D (DFE/Participating Plan Information)	
	(6) ☐ G (Financial Transaction Schedules)	

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 10/01/2012 and ending 09/30/2013

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

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

A Name of plan <u>EGS ELECTRICAL GROUP, LLC PENSION PLAN FOR SALARIED EMPLOYEES</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>EGS ELECTRICAL GROUP, LLC</u>	D Employer Identification Number (EIN) <u>36-4178995</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>10</u> Day <u>01</u> Year <u>2012</u>	
2 Assets:	
a Market value	2a <u>38168454</u>
b Actuarial value	2b <u>36355659</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>214</u> <u>8657730</u>
b For terminated vested participants.....	3b <u>479</u> <u>7879617</u>
c For active participants:	
(1) Non-vested benefits.....	3c(1) <u>761327</u>
(2) Vested benefits.....	3c(2) <u>12348393</u>
(3) Total active	3c(3) <u>375</u> <u>13109720</u>
d Total	3d <u>1068</u> <u>29647067</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>7.10</u> %
6 Target normal cost.....	6 <u>1356197</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>06/12/2014</u>
Signature of actuary		Date
<u>RANDALL K. LYNN</u>		<u>11-03145</u>
Type or print name of actuary		Most recent enrollment number
<u>TOWERES WATSON PENNSYLVANIA, INC.</u>		<u>314-719-5000</u>
Firm name		Telephone number (including area code)
<u>101 SOUTH HANLEY, SUITE 900</u> <u>ST. LOUIS, MO 63105-3411</u>		
Address of the firm		

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

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

Schedule SB (Form 5500) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	2109849	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	722000	0
9 Amount remaining (line 7 minus line 8)	1387849	0
10 Interest on line 9 using prior year's actual return of <u>17.64</u> %	244817	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		2204141
b Interest on (a) using prior year's effective interest rate of <u>5.79</u> % except as otherwise provided (see instructions)		127620
c Total available at beginning of current plan year to add to prefunding balance		2331761
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	1632666	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	117.12 %
15 Adjusted funding target attainment percentage	15	122.62 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	92.85 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
05/09/2014	3490000	0			
			Totals ►	18(b)	3490000
				18(c)	

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	3126660
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No		
c 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
0	0	0
		(4) 4th
		0

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

21 Discount rate:				
a Segment rates:	1st segment: 5.54%	2nd segment: 6.85%	3rd segment: 7.52 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	1356197	
b Excess assets, if applicable, but not greater than line 31a	31b	1356197	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	3126660	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	3126660	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40		

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

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

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 <div style="border: 1px solid black; text-align: center; padding: 10px; font-size: 1.2em; font-weight: bold;">2012</div> This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 10/01/2012 and ending 09/30/2013

A Name of plan <u>EGS ELECTRICAL GROUP, LLC PENSION PLAN FOR SALARIED EMPLOYEES</u>	B Three-digit plan number (PN)	<u>003</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>EGS ELECTRICAL GROUP, LLC</u>	D Employer Identification Number (EIN) <u>36-4178995</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SHORT TERM INVESTMENT FUND</u>		
b Name of sponsor of entity listed in (a): <u>THE NORTHERN TRUST COMPANY</u>		
c EIN-PN <u>36-6036794-001</u>	d Entity code <u>M</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>107940</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>GOVERNMENT SHORT TERM INVEST FUND</u>		
b Name of sponsor of entity listed in (a): <u>THE NORTHERN TRUST COMPANY</u>		
c EIN-PN <u>36-6036794-005</u>	d Entity code <u>M</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>15769837</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>EQUITY INDEX FINANCIAL FUTURES FUND</u>		
b Name of sponsor of entity listed in (a): <u>THE NORTHERN TRUST COMPANY</u>		
c EIN-PN <u>36-6036794-002</u>	d Entity code <u>M</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>25182313</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning 10/01/2012 and ending 09/30/2013		
A Name of plan EGS ELECTRICAL GROUP, LLC PENSION PLAN FOR SALARIED EMPLOYEES	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 EGS ELECTRICAL GROUP, LLC	D Employer Identification Number (EIN) 36-4178995	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	3494000	3490000
	(2) Participant contributions	1b(2)		
	(3) Other.....	1b(3)	2694	2703
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
	(2) U.S. Government securities.....	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other.....	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)		
	(9) Value of interest in common/collective trusts.....	1c(9)		
	(10) Value of interest in pooled separate accounts.....	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)	34796127	41060090
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	38292821	44552793

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	38292821	44552793
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	3490000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		3490000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	164361	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		164361
(2) Dividends: (A) Preferred stock		2b(2)(A)	
(B) Common stock	2b(2)(B)	559917	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		559917
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds		2b(4)(A)	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate		2b(5)(A)	
(B) Other	2b(5)(B)	657460	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		657460

		(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)		2391404
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		7263142

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1002920	
(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)		1002920
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)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	250	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		250
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1003170

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		6259972
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: **KPMG**

(2) EIN: **13-5565207**

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
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		50000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 10/01/2012 and ending 09/30/2013

A Name of plan <u>EGS ELECTRICAL GROUP, LLC PENSION PLAN FOR SALARIED EMPLOYEES</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EGS ELECTRICAL GROUP, LLC</u>	D Employer Identification Number (EIN) <u>36-4178995</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>36-1561860</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☒ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
--	-----------------------------------	-----------------------------------	-------------------------------	--

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

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

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

Schedule R (Form 5500) 2012
v. 120126

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:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

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

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

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: 61.3% Investment-Grade Debt: 38.4% High-Yield Debt: _____% Real Estate: _____% Other: 0.3%

- 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): MODIFIED DURATION FORMULA



**EGS ELECTRICAL GROUP LLC PENSION PLAN
FOR SALARIED EMPLOYEES**

Financial Statements and Supplemental Schedules

September 30, 2013 and 2012

(With Independent Auditors' Report Thereon)

**EGS ELECTRICAL GROUP LLC PENSION PLAN
FOR SALARIED EMPLOYEES**

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KPMG LLP
Aon Center
Suite 5500
200 East Randolph Drive
Chicago, IL 60601-6436

Independent Auditors' Report

The Benefits Committee
EGS Electrical Group LLC Pension Plan
for Salaried Employees:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the EGS Electrical Group LLC Pension Plan for Salaried Employees (the Plan), which comprise the statements of net assets available for benefits as of September 30, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years ended September 30, 2013 and 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in note 8, which was certified by Northern Trust, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of September 30, 2013 and 2012, and for the years ended September 30, 2013 and 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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



Other Matters

The supplemental schedules as of or for the year ended September 30, 2013 are required by the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

Report on Form and Content in Compliance with DOL's Rules and Regulations

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

KPMG LLP

July 9, 2014

**EGS ELECTRICAL GROUP LLC PENSION PLAN
FOR SALARIED EMPLOYEES**

Statements of Net Assets Available for Benefits

September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Assets:		
Investments, at fair value	\$ 41,060,090	34,796,127
Contributions receivable	3,490,000	3,494,000
Interest receivable	16	7
Receivable from affiliated plans	<u>2,687</u>	<u>2,687</u>
Net assets available for benefits	<u>\$ 44,552,793</u>	<u>38,292,821</u>

See accompanying notes to financial statements.

**EGS ELECTRICAL GROUP LLC PENSION PLAN
FOR SALARIED EMPLOYEES**

Statements of Changes in Net Assets Available for Benefits

Years ended September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Changes in net assets available for benefits:		
Additions:		
Investment income:		
Realized gains	\$ 2,391,404	255,842
Unrealized gains	657,460	4,121,298
Interest and dividend income	724,278	568,115
Total investment income	3,773,142	4,945,255
Employer contributions	3,490,000	4,216,000
Total additions	7,263,142	9,161,255
Deductions:		
Northern Trust sweep fee	(250)	(442)
Benefits paid directly to participants	(1,002,920)	(824,322)
Net increase	6,259,972	8,336,491
Net assets available for benefits, beginning of year	38,292,821	29,956,330
Net assets available for benefits, end of year	\$ <u>44,552,793</u>	<u>38,292,821</u>

See accompanying notes to financial statements.

**EGS ELECTRICAL GROUP LLC PENSION PLAN
FOR SALARIED EMPLOYEES**

Notes to Financial Statements

September 30, 2013 and 2012

(1) Description of Plan

The following brief description of the EGS Electrical Group LLC Pension Plan for Salaried Employees (the Plan) is provided for general information purposes only. Participants should refer to the plan document for a more complete description of the Plan's provisions.

(a) General

The Plan is a noncontributory defined-benefit plan covering eligible EGS Electrical Group LLC salaried employees. Employment by subsidiaries/divisions specifically identified by the Plan determines eligibility to participate in the Plan. EGS Electrical Group LLC (the Company or Sponsor) contributes such amounts as are necessary on an actuarially determined basis to provide the Plan with assets sufficient to meet the benefits to be paid to plan participants. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan was amended to update for final regulations under, and to clarify the actuarial factors used in determining the Plan's compliance with Section 415 of the Internal Revenue Code (the Code) of 1986.

(b) Vesting

Participants' vested portion of benefits is based on their years of pension credited service up to their termination of employment. Participants become 100% vested after five years of continuous service or age 65, whichever occurs first.

(c) Pension Benefits

Pension benefits vary based on the subsidiary of the company the participant works at. Participants are subject to one of the following benefit formulas:

Appleton Documents

Vested employees are entitled to monthly pension benefits at normal retirement age (65) in a monthly amount equal to one-twelfth of the greater of (a) or (b) as follows:

- (a) The sum of: (i) 1.0% of average compensation, up to the average social security wage base, multiplied by years of credited service (not to exceed 35 years); (ii) 1.5% of average compensation in excess of the average social security wage base, multiplied by years of credited service (not to exceed 35 years); and (iii) 1.0% of average compensation multiplied by years of credited service in excess of 35 years, or
- (b) The participant's years of credited service multiplied by \$130.

For certain employees who participated in a prior pension plan sponsored by the Company, pension benefits for credited service earned before October 1, 1999 or during the period from October 1, 1999 through September 30, 2004 is calculated as the greatest of (1) the sum of (a) with respect to the first 10 years of service, 1.00% times the final average earnings up to the level of covered compensation plus 1.50% times the final average earnings over the level of covered compensation

**EGS ELECTRICAL GROUP LLC PENSION PLAN
FOR SALARIED EMPLOYEES**

Notes to Financial Statements

September 30, 2013 and 2012

times the credited service during the 10-year period; (b) with respect to the next 20 years of service, 1.25% times the final average earnings up to the level of covered compensation plus 1.75% times the final average earnings over the level of covered compensation times the credited service during the 20-year period; and (c) with respect to service in excess of 30 years, 1.50% times the final average earnings times the service credited after 30 years of employment; (2) \$130 divided by the applicable monthly benefit rate; or (3) 1.125% times the final average earnings times the applicable benefit service factor. The benefit amount is then offset by the benefit accrued under the prior plan.

McGill Documents

Vested employees are entitled to monthly pension benefits at normal retirement age (65) in a monthly amount equal to the sum of (a), (b), and (c) below:

- (a) 1.0% of average compensation up to one-twelfth of the average social security wage base multiplied by pension credited service not to exceed 35 years;
- (b) 1.4% of average compensation in excess of one-twelfth of the average social security wage base multiplied by pension credited service not to exceed 35 years; plus
- (c) 1.0% of average compensation multiplied by pension credited service in excess of 35 years.

For certain employees who participated in a prior pension plan sponsored by the Company, the benefit calculated in (a), (b), and (c) above shall be offset by the benefit under the prior plan calculated as of the annuity starting date assuming the same commencement date, no offsets for benefits due to other service with McGill Electrical Product Group occur under the prior plan, and in the form of a life annuity.

Appleton Electronics

Vested employee who retire at his or her normal retirement date shall be entitled to receive a pension payable monthly for life in a monthly amount equal to the product of his or her pension credited service multiplied by the benefit rate of \$10.50 for terminations after September 15, 1997, offset by the benefit under the prior plan calculated as of the annuity starting date assuming the same commencement date and in the form of a life annuity.

Due to changes in the law, effective March 28, 2005, the cash-out provisions of the Plan have been revised to require a lump-sum cash-out over \$1,000 of a participant's vested benefit be transferred to an individual retirement account or annuity (an IRA) if the participant has not reached the later of age 62 or normal retirement age and the participant fails to timely consent to payment or select an IRA or another eligible retirement plan into which to roll the distribution. The normal retirement benefit for married participants is a reduced benefit payable to the participant during his or her lifetime, with 50% of such benefit payable to the surviving spouse. Married participants may also elect benefits to be payable in a reduced amount, with 67%, 75%, or 100% of such benefits being payable to a surviving spouse. The Plan permits early retirement after attaining age 55 and completing 10 years of service.

**EGS ELECTRICAL GROUP LLC PENSION PLAN
FOR SALARIED EMPLOYEES**

Notes to Financial Statements

September 30, 2013 and 2012

The Plan does not provide for disability benefits. However, generally if an employee has completed 15 years of service and becomes disabled under a long-term disability program sponsored by the Company, the employee will continue to receive years of service credits under the Plan until such time as the employee is no longer disabled, the employee's normal retirement date, the date in which benefit payments commence, or the death of the employee.

(d) *Death Benefits*

If an active employee dies at specified age, which varies by location, a death benefit equal to the value of the employee's accumulated pension benefits is paid to the employee's beneficiary.

(2) *Summary of Significant Accounting Policies*

(a) *Basis of Presentation*

The accompanying financial statements have been prepared on the accrual basis of accounting and present the net assets available for benefits and changes in those net assets in accordance with accounting principles generally accepted in the United States of America.

(b) *Investments*

Investments are stated at fair value. Securities traded on a national securities exchange are valued at the last reported sale price on the last business day of the fiscal year. Purchases and sales of securities are reflected on the trade dates. Realized gains and losses on sales of securities are based on the average cost of the securities and are included in investment income. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

(c) *Payment of Benefits*

Benefit payments are recorded upon distribution.

(d) *Use of Estimates*

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

(e) *Risks and Uncertainties*

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

**EGS ELECTRICAL GROUP LLC PENSION PLAN
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Notes to Financial Statements

September 30, 2013 and 2012

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.

(f) Subsequent Events

As of September 30, 2013, and during each of the years in the two-year period then ended, Emerson Electric Co. owned 55.5% of members' units and SPX Corporation owned the remaining 44.5% of the Sponsor. On January 7, 2014, Emerson acquired SPX's interest in the Sponsor.

The Plan has evaluated subsequent events through July 9, 2014 the date the financial statements were available to be issued. No adjustments or additional disclosures deemed necessary.

(3) Plan Termination

While the Company has not expressed any intent to terminate the Plan or to discontinue contributions, it is free to do so at any time, subject to the provisions set forth by ERISA. Should the Plan be terminated at some future time, all participants become 100% vested in benefits earned as of the termination date.

Pursuant to ERISA requirements, if a termination is the result of the bankruptcy or near bankruptcy of the Sponsor and the Plan's assets are not adequate to pay all benefits vested prior to the termination, the Pension Benefit Guaranty Corporation (PBGC) will take over the Plan and will pay those benefits that it guarantees. In this case, some participants may receive a smaller benefit than if the Plan had continued. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits (as described in the Plan) and the level of benefits guaranteed by the PBGC at that time.

If, however, the Plan is terminated for any reason other than the bankruptcy or near bankruptcy of the Sponsor and the Plan has insufficient assets, the Sponsor will be required to pay to the Plan an amount, which together with plan assets will satisfy all benefits accumulated to the date of the plan termination.

(4) Fair Value Measurements

Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value, which provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets that the Plan has the ability to access.
- Level 2 Inputs to the valuation methodology include the following:
 - Quoted prices for similar assets in active markets

**EGS ELECTRICAL GROUP LLC PENSION PLAN
FOR SALARIED EMPLOYEES**

Notes to Financial Statements

September 30, 2013 and 2012

- Quoted prices for identical or similar assets in inactive markets
- Inputs other than quoted prices that are observable for the assets
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurements.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at September 30, 2013 and 2012.

Northern Institutional Equity Index Portfolio: Fund portfolio is accounted for at fair value. Net Asset Value (NAV) is recalculated daily. Redemptions occur at NAV by contract.

Northern Institutional U.S. Treasury Index Portfolio: Fund portfolio is accounted for at fair value. NAV is recalculated daily. Redemptions occur at NAV by contract.

Northern Institutional Collective Short-Term Investment Fund: Fund portfolio is accounted for at fair value. NAV is recalculated daily. Redemptions occur at NAV by contract.

The methods described above are considered to produce a fair value calculation that represents a good faith estimate as to what an unaffiliated buyer in the market place would pay to purchase the asset. Since fair value calculations involve significant professional judgment in the application of both observable and unobservable attributes, actual realizable values or future fair values may differ from amounts reported. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments, while reasonable, could result in different estimates of fair value at the reporting date.

**EGS ELECTRICAL GROUP LLC PENSION PLAN
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Notes to Financial Statements

September 30, 2013 and 2012

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of September 30, 2013:

	Investments at fair value as determined by quoted prices in active markets (Level 1)	Valuation techniques based on observable market data (Level 2)	Valuation techniques incorporating information other than observable market data (Level 3)	Total
Northern Institutional Funds – Institutional Funds Equity Index Portfolio	\$ 25,182,313	—	—	25,182,313
Northern Institutional Funds – U.S. Treasury Index Portfolio	15,769,837	—	—	15,769,837
Northern Institutional Funds – Collective Short-Term Investment Fund	<u>107,940</u>	<u>—</u>	<u>—</u>	<u>107,940</u>
Investments, at fair value	<u>\$ 41,060,090</u>	<u>—</u>	<u>—</u>	<u>41,060,090</u>

**EGS ELECTRICAL GROUP LLC PENSION PLAN
FOR SALARIED EMPLOYEES**

Notes to Financial Statements

September 30, 2013 and 2012

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of September 30, 2012:

	Investments at fair value as determined by quoted prices in active markets (Level 1)	Valuation techniques based on observable market data (Level 2)	Valuation techniques incorporating information other than observable market data (Level 3)	Total
Northern Institutional Funds – Institutional Funds Equity Index Portfolio	\$ 21,331,278	—	—	21,331,278
Northern Institutional Funds – U.S. Treasury Index Portfolio	13,398,135	—	—	13,398,135
Northern Institutional Funds – Collective Short-Term Investment Fund	66,714	—	—	66,714
Investments, at fair value	<u>\$ 34,796,127</u>	<u>—</u>	<u>—</u>	<u>34,796,127</u>

(5) Administrative Expenses

Expenses relating to the administration of the Plan are paid directly by the Sponsor. In addition, the Sponsor, on behalf of the Plan, performs various administrative and accounting services. No charges are made to the Plan for these services.

(6) Funding Policy

All contributions to the Plan are made by the Company. The Company has voluntarily agreed to make contributions to the Plan sufficient to provide the Plan with assets with which to pay pension benefits to plan participants as determined by the Plan's actuary. The Plan is in compliance with applicable minimum funding requirements of ERISA. It is the present intention of the Company to make such future contributions, which, in the aggregate over a period of time, may be necessary in order for plan assets to provide all benefits specified in the Plan.

**EGS ELECTRICAL GROUP LLC PENSION PLAN
FOR SALARIED EMPLOYEES**

Notes to Financial Statements

September 30, 2013 and 2012

(7) Investments

The following investments represented more than 5% of the Plan's net assets as of September 30, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Northern Institutional Funds:		
Institutional Funds Equity Index Portfolio	\$ 25,182,313	21,331,278
U.S. Treasury Index Portfolio	15,769,837	13,398,135

Net appreciation (depreciation) in fair value of investments for the years ended September 30, 2013 and 2012 was as follows:

	<u>2013</u>	<u>2012</u>
Northern Institutional Funds:		
Institutional Funds Equity Index Portfolio	\$ 2,513,093	4,243,978
U.S. Treasury Index Portfolio	(1,356,350)	133,162
Total	<u>\$ 1,156,743</u>	<u>4,377,140</u>

(8) Trustee's Certification

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. The Northern Trust Company has provided certification that the following information, which is contained in or used to develop the Plan's financial statements as of and for the years then ended September 30, 2013 and 2012, is complete and accurate:

- Investments, as shown in the statements of net assets available for benefits as of September 30, 2013 and 2012, and the accompanying notes
- Investment income, as shown in the statements of changes in net assets available for benefits for the years ended September 30, 2013 and 2012, and the accompanying notes
- The information included in schedule H, line 4i – schedule of assets (held at end of year) as of September 30, 2013, as shown in supplemental schedule 1
- The information included in schedule H, line 4j – schedule of reportable transactions for the year ended September 30, 2013, as shown in supplemental schedule 2

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

**EGS ELECTRICAL GROUP LLC PENSION PLAN
FOR SALARIED EMPLOYEES**

Notes to Financial Statements

September 30, 2013 and 2012

(9) Related-Party Transactions

Plan investments are units of mutual funds managed by The Northern Trust Company. The Northern Trust Company is the trustee as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions.

(10) Tax Status

The Plan has received a favorable determination letter from the Internal Revenue Service (IRS) dated July 8, 2012 indicating that the Plan is designed in accordance with the qualification requirements of Section 401(a) of the Code. Accordingly, the Plan qualifies for exemption from federal income taxation.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of September 30, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

(11) Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits 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 is determined by the Plan's actuary as of the beginning of the plan year and is calculated using actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuation as of September 30, 2012 and 2011 (the latest valuation date) were as follows:

	<u>2012</u>	<u>2011</u>
Actuarial cost method	Unit credit	Unit credit
Mortality	RP-2000 with no collar, projected to 2017 by Scale AA	RP-2000 with no collar, projected to 2010 by Scale AA
Interest discount rate	4.00%	4.75%
Weighted average retirement age assumption	62	62

**EGS ELECTRICAL GROUP LLC PENSION PLAN
FOR SALARIED EMPLOYEES**

Notes to Financial Statements

September 30, 2013 and 2012

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

The actuarial present value of accumulated plan benefits under the Plan as of September 30, 2012, as calculated by the Plan's actuary, is as follows:

Actuarial present value of accumulated plan benefits:	
Vested benefits:	
Participants currently receiving benefits	\$ 10,852,448
Other vested benefits	<u>32,976,781</u>
Total vested benefits	43,829,229
Nonvested benefits	<u>793,801</u>
Total actuarial present value of accumulated plan benefits	<u><u>\$ 44,623,030</u></u>

A reconciliation of the changes in the actuarially computed value of accumulated plan benefits for the year ended September 30, 2012 is as follows:

Actuarial present value of accumulated plan benefits as of September 30, 2011	\$ 36,416,586
Increase (decrease) during the year attributable to:	
Interest earned on accumulated plan benefits	1,710,437
Benefits accumulated	1,997,370
Actuarial gain (loss)	(280,628)
Benefits paid	(824,322)
* Change in actuarial assumptions	<u>5,603,587</u>
Net increase	<u>8,206,444</u>
Actuarial present value of accumulated plan benefits as of September 30, 2012	<u><u>\$ 44,623,030</u></u>

* Change in actuarial assumptions represent a change in the discount rate and the mortality table.

Schedule 1

**EGS ELECTRICAL GROUP LLC PENSION PLAN
FOR SALARIED EMPLOYEES**

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

September 30, 2013

<u>Identity of issuer</u>	<u>Description of investment</u>	<u>Cost</u>	<u>Current value</u>
* Northern Institutional Funds	Collective Short-term Investment Fund, 107,940.34 units	\$ 107,940	107,940
* Northern Institutional Funds	U.S. Treasury Index Portfolio, 726,720.58 units	16,748,013	15,769,837
* Northern Institutional Funds	Institutional Funds Equity Index Portfolio, 1,206,627.38 units	21,240,677	25,182,313
		<u>\$ 38,096,630</u>	<u>41,060,090</u>

* Represents a party in interest

See accompanying independent auditors' report.

Schedule 2

EGS ELECTRICAL GROUP LLC PENSION PLAN
FOR SALARIED EMPLOYEES

Schedule H, Line 4j – Schedule of Reportable Transactions

Year ended September 30, 2013

Identity of party involved	Description of asset	Purchase price	Sales price	Cost of asset	Current value of asset on transaction date	Net gain
* Northern Institutional Funds	Collective Short-term Investment Fund	\$ 2,891,000	—	2,891,000	2,891,000	—
	Collective Short-term Investment Fund	—	2,555,000	2,555,000	2,555,000	—
	Institutional Funds U.S. Treasury Index Portfolio	2,555,000	—	2,555,000	2,555,000	—
	# Collective Short-term Investment Fund	3,882,147	—	3,882,147	3,882,147	—
	# Collective Short-term Investment Fund	—	3,948,861	3,948,861	3,948,861	—
	# Institutional Funds U.S. Treasury Index Portfolio	3,290,444	—	3,290,444	3,290,444	—

* Represents a party in interest

Represents series of transactions

See accompanying independent auditors' report.

Attachment to Schedule SB - Line 24

Change in Actuarial Methods

EGS Electrical Group, LLC. Pension Plan for Salaried Employees

EIN: 36-4178995

Plan Number: 003

Aspect of Valuation		Old Assumption		New Assumption	
Salary Increase Rate		4.00%		3.50%	
Retirement Rates	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>	
	55-59	10%	55-59	7%	
	60-61	15%	60-61	11%	
	62-64	25%	62	30%	
	65	35%	63-64	21%	
	66-69	20%	65-69	30%	
	70	100%	70	100%	

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 10/01/2012 and ending 09/30/2013	
▶ Round off amounts to nearest dollar.	
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.	
A Name of plan EGS ELECTRICAL GRP, LLC. PEN PLAN FOR SALARIED EES	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF EGS ELECTRICAL GROUP, LLC.	D Employer Identification Number (EIN) 36-4178995
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month 10 Day 1 Year 2012	
2 Assets:	
a Market value	2a 38,168,454
b Actuarial value	2b 36,355,659
3 Funding target/participant count breakdown:	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 214 8,657,730
b For terminated vested participants	3b 479 7,879,617
c For active participants:	
(1) Non-vested benefits	3c(1) 761,327
(2) Vested benefits	3c(2) 12,348,393
(3) Total active	3c(3) 375 13,109,720
d Total	3d 1,068 29,647,067
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 7.10 %
6 Target normal cost	6 1,356,197

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

SIGN HERE	
Signature of actuary	06/12/2014
RANDALL K. LYNN	Date
Type or print name of actuary	14-03145
TOWERS WATSON PENNSYLVANIA, INC.	Most recent enrollment number
Firm name	(314) 719-5900
101 SOUTH HANLEY, SUITE 900	Telephone number (including area code)
ST. LOUIS MO 63105-3411	
Address of the firm	

Part II Beginning of Year Carryover Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	2, 109, 849	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	722, 000	0
9	Amount remaining (line 7 minus line 8)	1, 387, 849	0
10	Interest on line 9 using prior year's actual return of <u>17.64</u> %	244, 817	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		2, 204, 141
	b Interest on (a) using prior year's effective interest rate of <u>5.79</u> % except as otherwise provided (see instructions)		127, 620
	c Total available at beginning of current plan year to add to prefunding balance		2, 331, 761
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	1, 632, 666	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	117.12 %
15	Adjusted funding target attainment percentage	15	122.62 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	92.85 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
05/09/2014	3, 490, 000				
Totals ►			18(b)	3, 490, 000	18(c)
					0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 3, 126, 660
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No	
c 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
0	0
(3) 3rd	(4) 4th
0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 5.54 %	2nd segment: 6.85 %	3rd segment: 7.52 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):												
a Target normal cost (line 6).....	31a	1,356,197										
b Excess assets, if applicable, but not greater than line 31a	31b	1,356,197										
32 Amortization installments:	<table border="1"> <thead> <tr> <th></th> <th>Outstanding Balance</th> <th>Installment</th> </tr> </thead> <tbody> <tr> <td>a Net shortfall amortization installment.....</td> <td>0</td> <td>0</td> </tr> <tr> <td>b Waiver amortization installment</td> <td>0</td> <td>0</td> </tr> </tbody> </table>				Outstanding Balance	Installment	a Net shortfall amortization installment.....	0	0	b Waiver amortization installment	0	0
	Outstanding Balance	Installment										
a Net shortfall amortization installment.....	0	0										
b Waiver amortization installment	0	0										
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33											
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	0										
		Carryover balance	Prefunding balance									
35 Balances elected for use to offset funding requirement.....	0	0	0									
36 Additional cash requirement (line 34 minus line 35).....	36	0										
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	3,126,660										
38 Present value of excess contributions for current year (see instructions)												
a Total (excess, if any, of line 37 over line 36)	38a	3,126,660										
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0										
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0										
40 Unpaid minimum required contributions for all years	40	0										

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

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

Appendix B: Summary of Plan Provisions

Plan Provisions

Plan Name	EGS Salaried	Plan Effective	09/15/1997
Appendix Number	501	Last Change Effective	3/29/2009
Type of Plan	Final Pay (5 Year Avg), Excess Plan		
Normal Form	5 Year Certain and Continuous		
Plan Eligibility	October 1 or April 1 following 1 year of service		
Credited Service	From Date of Employment; From Date of Employment after 10/1/2004 for Houston employees		
Pension Earnings	Total compensation for salaried employees (excluding special payments)		
EE Contributions	None		
Class	Salaried Employees		
Accumulated Benefit	Appleton Salaried is greater of (A) and (B) minus (C) (A) Sum of (i) and (ii) where: (i) $1.00\%/1.50\% \times \text{FAE (bkpt Covered Compensation) times Credited Service limited to 35 years}$ (ii) $1.00\% \times \text{FAE times Credited Service in excess of 35 years}$ (B) \$130 times Credited Service (C) Accrued Benefit as of September 14, 1997 GSEG Salaried is greater of (A) and (B) minus (C) (A) Sum of (i), (ii) and (iii) where: (i) $1.00\%/1.50\% \times \text{FAE (bkpt Covered Compensation) times Credited Service after 10/1/99 with total Credited Service limited to 35 years}$ (ii) $1.00\% \times \text{FAE times Credited Service in excess of 35 years}$ (iii) $1.00\%/1.50\% \times \text{FAE (bkpt Covered Compensation) times Credited Service before 10/1/99 limited to 10 years plus 1.25\%/1.75\% of same times Credited Service before 10/1/99 in excess of 10 years up to a maximum of 20 years, plus 1.50\% of same times Credited Service before 10/1/99 in excess of 30 years}$ (B) \$130 times Credited Service (C) Accrued Benefit as of September 14, 1997		

Attachment to Schedule SB, Part V

Summary of Plan Provisions

EGS Electrical Group, LLC. Pension Plan for Salaried Employees

EIN: 36-4178995 / Plan Number 003

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced by 6.0% per year
Early (former GSEG)	55	5		Post-10/1/99 AB reduced by 6% per year plus pre-10/1/99 AB reduced by 3% per year
Postponed	>65	--		AB, including earnings and service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	--		Not provided
Deferred	--	15		Service accrual continues to NRD
Pre Ret Death	55	10		50% of ERB, reduced by J&S factor, payable for life of spouse
	--	5		50% of the earliest ERB, reduced by J&S factor, deferred to date first eligible to retire, payable for life of spouse
Special Death Benefit	60	10		AB at death, payable for 1-year, certain only, monthly payments

Changes in Plan Provision Since Prior Year

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

Summary of Plan Provisions

EGS Electrical Group, LLC. Pension Plan for Salaried Employees

EIN: 36-4178995 / Plan Number 003

Plan Provisions

Plan Name	McGill Electrical Product Group	Plan Effective	09/15/1997
Appendix Number	502	Last Change Effective	09/15/1997
Type of Plan	Final Pay (5 Year Avg), Excess Plan		
Normal Form	Life Annuity		
Plan Eligibility	1 st of month following attainment of age 21 and 1 year of service		
Credited Service	From Date of Employment		
Pension Earnings	Total compensation for salaried employees (excluding special payments)		
EE Contributions	None		
Class	Salaried Employees		
Accumulated Benefit	Greater of [(A) minus (B), (C)]		
	(A) Sum of (i) and (ii) where:		
	(i) 1.00%/1.40%*FAE (bkpt Covered Compensation) times Credited Service limited to 35 years		
	(ii) 1.00%*FAE times Credited Service in excess of 35 years		
	(B) Accrued Benefit as of September 14, 1997		
	(C) Accrued Benefit as of September 14, 1997		

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	5		AB, payable immediately
Early	55	10		AB, reduced by 3.0% per year to age 60, then 2.0% per year
Postponed	>65	--		AB, including earnings and service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	--		Not provided
Deferred	--	15		Service accrual continues to NRD
Pre Ret Death	55	10		50% of ERB, reduced by J&S factor, payable for life of spouse
	--	5		50% of the earliest ERB, reduced by J&S factor, deferred to date first eligible to retire, payable for life of spouse

Currently no active participants.

Changes in Plan Provision Since Prior Year

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

Summary of Plan Provisions

EGS Electrical Group, LLC. Pension Plan for Salaried Employees

EIN: 36-4178995 / Plan Number 003

Plan Provisions

Plan Name	Select Employees Formerly Covered by GSEG Salaried Plan	Plan Effective	09/15/1997
Appendix Number	503	Last Change Effective	10/01/1999
Type of Plan	Final Pay (5 Year Avg), Excess Plan		
Normal Form	5 Year Certain and Continuous		
Plan Eligibility	Former GSEG employees who attained age 55 and 10 years of service on 10/01/1999		
Credited Service	From Date of Employment		
Pension Earnings	Total compensation for salaried employees (excluding special payments)		
EE Contributions	None		
Class	Salaried Employees		
Accumulated Benefit	For service up to 10/1/2004, greater of [(A), (B), (C)] minus (D) plus for service after 10/1/2004 the EGS Salaried benefit		
	(A) Sum of (i) and (ii) where:		
	(i) 1.00%/1.50%*FAE (bkpt Covered Compensation) times Credited Service limited to 10 years		
	(ii) 1.25%/1.75% (bkpt Covered Compensation) times Credited Service in excess of 10 years, up to a maximum of the next 20 years		
	(iii) 1.50%*FAE times Credited Service in excess of 30 years		
	(B) \$130 times Credited Service		
	(C) 1.125%*FAE times Credited Service since 01/01/1989 plus Accrued Benefit as of 01/01/1989		
	(D) Accrued Benefit as of September 14, 1997		

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced by 3.0% per year
Early Unreduced	62	30		AB, payable immediately
Postponed	>65	--		AB, including earnings and service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	--		Not provided
Deferred	--	15		Service accrual continues to NRD
Pre Ret Death	55	10		60% of ERB, payable for life of spouse
	--	5		60% of the earliest ERB, deferred to date first eligible to retire, payable for life of spouse

Changes in Plan Provision Since Prior Year

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

Attachment to Schedule SB, Part V
Summary of Plan Provisions
EGS Electrical Group, LLC Pension Plan for Salaried Employees
EIN: 36-4178995
Plan Number: 003

EGS Salaried - Option Forms of Payment

In addition to the normal form of payment, participants are eligible for the following option forms:

- Life Annuity payable for participant's lifetime
- Certain and Life (5 or 10 Years) payable for participant's lifetime with payments upon participant's death to beneficiary for the remaining certain period.
- Joint and Survivor Annuity (50%, 66 2/3%, or 100%) payable for participant's lifetime and upon participant's death, an annuity payable to the beneficiary based on the percentage elected.
- Social Security Level Income Annuity payable for participant's lifetime adjusted to provide a level annuity payment pre and post Social Security eligibility.
- Single Lump Sum payment (on pre-10/1/1999 portion)

Attachment to Schedule SB - Line 22**Description of Weighted Average Retirement Age****EGS Electrical Group, LLC. Pension Plan for Salaried Employees****EIN: 36-4178995****Plan Number: 003**

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

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

Age	Retirement Rate	Assumed Number Eligible	Assumed Number Retiring	Age * Number Retiring
55	7%	1,000	70	3,850
56	7%	930	65	3,640
57	7%	865	61	3,477
58	7%	804	56	3,248
59	7%	748	52	3,068
60	11%	696	77	4,620
61	11%	619	68	4,148
62	30%	551	165	10,230
63	21%	386	81	5,103
64	21%	305	64	4,096
65	30%	241	72	4,680
66	30%	169	51	3,366
67	30%	118	35	2,345
68	30%	83	25	1,700
69	30%	58	17	1,173
70	100%	41	41	2,870
			1,000	61,614
				/ 1,000
			Weighted Average Retirement Age	62

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 10/01/2012 and ending 09/30/2013

► Round off amounts to nearest dollar.

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

A Name of plan EGS ELECTRICAL GRP, LLC. PEN PLAN FOR SALARIED EES	B Three-digit plan number (PN) ► <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF EGS ELECTRICAL GROUP, LLC.	D Employer Identification Number (EIN) 36-4178995
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500	

Part I Basic Information			
1 Enter the valuation date: Month <u>10</u> Day <u>1</u> Year <u>2012</u>			
2 Assets:			
a Market value	2a	38,168,454	
b Actuarial value	2b	36,355,659	
3 Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a	214	8,657,730
b For terminated vested participants.....	3b	479	7,879,617
c For active participants:			
(1) Non-vested benefits	3c(1)		761,327
(2) Vested benefits	3c(2)		12,348,393
(3) Total active.....	3c(3)	375	13,109,720
d Total.....	3d	1,068	29,647,067
4 If the plan is in at-risk status, check the box and complete lines (a) and (b). ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b		
5 Effective interest rate	5	7.10 %	
6 Target normal cost	6	1,356,197	

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

SIGN HERE	RANDALL K. LYNN <i>RKL</i> Signature of actuary	<u>06/12/2014</u> Date
	RANDALL K. LYNN Type or print name of actuary	<u>14-03145</u> Most recent enrollment number
	TOWERS WATSON PENNSYLVANIA, INC. Firm name	<u>(314) 719-5900</u> Telephone number (including area code)
	101 SOUTH HANLEY, SUITE 900 ST. LOUIS MO 63105-3411 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 ☐

Part II Beginning of Year Carryover Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	2, 109, 849	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	722, 000	0
9	Amount remaining (line 7 minus line 8)	1, 387, 849	0
10	Interest on line 9 using prior year's actual return of <u>17.64</u> %	244, 817	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		2, 204, 141
	b Interest on (a) using prior year's effective interest rate of <u>5.79</u> % except as otherwise provided (see instructions)		127, 620
	c Total available at beginning of current plan year to add to prefunding balance		2, 331, 761
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	1, 632, 666	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	117.12 %
15	Adjusted funding target attainment percentage	15	122.62 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	92.85 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
05/09/2014	3, 490, 000				
			Totals ►	18(b)	3, 490, 000 18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 3, 126, 660
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c 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
0	0
(3) 3rd	(4) 4th
0	0

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

21 Discount rate:			
a Segment rates:	1st segment: 5.54 %	2nd segment: 6.85 %	3rd segment: 7.52 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	1,356,197	
b Excess assets, if applicable, but not greater than line 31a	31b	1,356,197	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment.....	0		0
b Waiver amortization installment	0		0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	3,126,660	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	3,126,660	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

Schedule SB - Statement by Enrolled Actuary

Plan Sponsor	EGS Electrical Group, LLC.
EIN/PN	36-4178995/003
Plan Name	EGS Electrical Group, LLC. Pension Plan for Salaried Employees
Valuation Date	10/1/2012
Enrolled Actuary	Randall K. Lynn
Enrollment Number	14-03145

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

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

Attachment to Schedule SB - Line 22**Description of Weighted Average Retirement Age****EGS Electrical Group, LLC. Pension Plan for Salaried Employees****EIN: 36-4178995****Plan Number: 003**

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

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

Age	Retirement Rate	Assumed Number Eligible	Assumed Number Retiring	Age * Number Retiring
55	7%	1,000	70	3,850
56	7%	930	65	3,640
57	7%	865	61	3,477
58	7%	804	56	3,248
59	7%	748	52	3,068
60	11%	696	77	4,620
61	11%	619	68	4,148
62	30%	551	165	10,230
63	21%	386	81	5,103
64	21%	305	64	4,096
65	30%	241	72	4,680
66	30%	169	51	3,366
67	30%	118	35	2,345
68	30%	83	25	1,700
69	30%	58	17	1,173
70	100%	41	41	2,870
			1,000	61,614
				/ 1,000
Weighted Average Retirement Age				62

Attachment to Schedule SB - Line 24

Change in Actuarial Methods

EGS Electrical Group, LLC. Pension Plan for Salaried Employees

EIN: 36-4178995

Plan Number: 003

Aspect of Valuation		Old Assumption		New Assumption	
Salary Increase Rate		4.00%		3.50%	
Retirement Rates	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>	
	55-59	10%	55-59	7%	
	60-61	15%	60-61	11%	
	62-64	25%	62	30%	
	65	35%	63-64	21%	
	66-69	20%	65-69	30%	
	70	100%	70	100%	

Attachment to Schedule SB - Line 26
Schedule of Active Participant Data
EGS Electrical Group, LLC. Pension Plan for Salaried Employees
EIN: 36-4178995
Plan Number: 003

Average Age: 48.1
Average Service: 10.8

		Schedule of Active Participant Data Total Years of Credited Service									
Attained Age		0 to 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
0 to 24	Count	0	2	0	0	0	0	0	0	0	0
25 to 29	Count	0	18	1	0	0	0	0	0	0	0
30 to 34	Count	2	13	11	2	0	0	0	0	0	0
35 to 39	Count	0	19	15	14	3	0	0	0	0	0
40 to 44	Count	1	13	8	10	5	3	0	0	0	0
45 to 49	Count	0	13	20	20	11	7	1	0	0	0
50 to 54	Count	0	8	12	11	7	6	3	1	0	0
55 to 59	Count	1	10	14	10	4	4	7	1	1	0
60 to 64	Count	0	7	4	10	4	2	12	2	2	1
65 to 69	Count	0	2	3	2	3	1	4	0	1	0
70 & up	Count	0	0	2	0	0	1	0	0	0	0

Appendix A: Statement of Actuarial Assumptions and Methods

Assumptions and Methods for Contribution Purposes

Actuarial Assumptions and Methods — Contributions

Economic Assumptions

Interest rate basis:

► Applicable month

June 2012

► Interest rate basis

Segment rates

Interest rates:

Reflecting
Corridors

Not Reflecting
Corridors

► First segment rate

5.54%

1.84%

► Second segment rate

6.85%

4.79%

► Third segment rate

7.52%

5.90%

► Effective interest rate:

• Salaried plan

7.10%

5.25%

• Hourly plan

7.16%

5.36%

• Bargaining plan

7.06%

5.17%

Annual rates of increase:

► Salaries

3.50%

► Future Social Security wage bases

3.00%

Demographic Assumptions

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

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

Mortality:

► Healthy

Separate rates for non-annuitants (based on RP-2000 "Employees" table without collar or amount adjustments, projected to 2027 using Scale AA) and annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments, projected to 2019 using Scale AA).

► Disabled

Separate rates for non-annuitants (based on RP-2000 "Employees" table without collar or amount adjustments, projected to 2027 using Scale AA) and annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments, projected to 2019 using Scale AA).

Termination

Rates varying by age and service

Representative Termination Rates

Percentage leaving during the year

Attained age	Years of Service		
	0-3	3-5	5+
20	200	150	150
25	200	150	150
30	200	150	120
35	200	150	100
40	200	150	90
45	200	150	80
50	200	150	70
55	200	150	60
60	200	150	50
65	0	0	0

Disability

Rates vary by age, per 1,000 participants as follows:

Percentage becoming disabled during the year

Age	Males	Females
39 or less	0.68	0.82
40-44	1.41	2.38
45-49	2.70	3.29
50-54	5.11	4.72
55-59	9.28	7.18
60-64	12.42	8.14

Retirement

Rates varying by age, per 1,000 participants

Percentage retiring during the year

Age	Rate
55-59	70
60-61	110
62	300
63-64	210
65-69	300
70	1,000

Form of payment	Participants are assumed to receive payment in the Normal Form as described in the Plan Provisions (Appendix B).
Percent married	80%
Spouse age	Wife three years younger than husband.
Valuation pay	In general, reported 2011 plan year compensation. This pay is adjusted to reflect expected variable compensation and projected by the Salary Increase Rate assumption to approximate pay for the October 1, 2012 plan year.
Administrative expenses	None, the plan sponsor pays administrative expenses directly.

Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefits
Target normal cost	Present value of benefits expected to accrue during the plan.
Actuarial value of assets for determining minimum required contributions	Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the 2011 plan year).
Benefits not valued	All benefits described in the Plan Provisions section of this report were valued.

Change in assumptions
and methods since
prior valuation

The segment interest rates used to calculate the funding target and target normal cost were updated from an applicable month of June 2011 to June 2012.

The segment rates used to determine minimum funding requirements were revised by applying the corridors of MAP-21, but, as required by MAP-21, such rates have not been reflected in Section 2.5: Calculation of estimated maximum deductible contribution.

The required mortality table used to calculate the funding target and target normal cost was updated to include one additional year of projected mortality improvements.

The salary increase rate and the assumed rates of retirement were revised to reflect anticipated experience.

Data sources

Towers Watson used asset data supplied by the trustee. EGS Electrical Group, LLC furnished participant data. EGS Electrical Group, LLC furnished the dates and amounts of the 2011 plan year contributions that were paid during the 2012 plan year. Data were reviewed for reasonableness and consistency, but no audit was performed. Assumptions or estimated were made by the Towers Watson actuaries when data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Appendix B: Summary of Plan Provisions

Plan Provisions

Plan Name	EGS Salaried	Plan Effective	09/15/1997
Appendix Number	501	Last Change Effective	3/29/2009
Type of Plan	Final Pay (5 Year Avg), Excess Plan		
Normal Form	5 Year Certain and Continuous		
Plan Eligibility	October 1 or April 1 following 1 year of service		
Credited Service	From Date of Employment; From Date of Employment after 10/1/2004 for Houston employees		
Pension Earnings	Total compensation for salaried employees (excluding special payments)		
EE Contributions	None		
Class	Salaried Employees		
Accumulated Benefit	Appleton Salaried is greater of (A) and (B) minus (C) (A) Sum of (i) and (ii) where: (i) $1.00\%/1.50\% \times \text{FAE (bkpt Covered Compensation)} \times \text{Credited Service}$ limited to 35 years (ii) $1.00\% \times \text{FAE} \times \text{Credited Service}$ in excess of 35 years (B) \$130 times Credited Service (C) Accrued Benefit as of September 14, 1997 GSEG Salaried is greater of (A) and (B) minus (C) (A) Sum of (i), (ii) and (iii) where: (i) $1.00\%/1.50\% \times \text{FAE (bkpt Covered Compensation)} \times \text{Credited Service}$ after 10/1/99 with total Credited Service limited to 35 years (ii) $1.00\% \times \text{FAE} \times \text{Credited Service}$ in excess of 35 years (iii) $1.00\%/1.50\% \times \text{FAE (bkpt Covered Compensation)} \times \text{Credited Service}$ before 10/1/99 limited to 10 years plus $1.25\%/1.75\%$ of same times Credited Service before 10/1/99 in excess of 10 years up to a maximum of 20 years, plus 1.50% of same times Credited Service before 10/1/99 in excess of 30 years (B) \$130 times Credited Service (C) Accrued Benefit as of September 14, 1997		

Attachment to Schedule SB, Part V

Summary of Plan Provisions

EGS Electrical Group, LLC. Pension Plan for Salaried Employees

EIN: 36-4178995 / Plan Number 003

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced by 6.0% per year
Early (former GSEG)	55	5		Post-10/1/99 AB reduced by 6% per year plus pre-10/1/99 AB reduced by 3% per year
Postponed	>65	--		AB, including earnings and service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	--		Not provided
Deferred	--	15		Service accrual continues to NRD
Pre Ret Death	55	10		50% of ERB, reduced by J&S factor, payable for life of spouse
	--	5		50% of the earliest ERB, reduced by J&S factor, deferred to date first eligible to retire, payable for life of spouse
Special Death Benefit	60	10		AB at death, payable for 1-year, certain only, monthly payments

Changes in Plan Provision Since Prior Year

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

Summary of Plan Provisions

EGS Electrical Group, LLC. Pension Plan for Salaried Employees

EIN: 36-4178995 / Plan Number 003

Plan Provisions

Plan Name	McGill Electrical Product Group	Plan Effective	09/15/1997
Appendix Number	502	Last Change Effective	09/15/1997
Type of Plan	Final Pay (5 Year Avg), Excess Plan		
Normal Form	Life Annuity		
Plan Eligibility	1 st of month following attainment of age 21 and 1 year of service		
Credited Service	From Date of Employment		
Pension Earnings	Total compensation for salaried employees (excluding special payments)		
EE Contributions	None		
Class	Salaried Employees		
Accumulated Benefit	Greater of [(A) minus (B), (C)]		
	(A) Sum of (i) and (ii) where:		
	(i) 1.00%/1.40%*FAE (bkpt Covered Compensation) times Credited Service limited to 35 years		
	(ii) 1.00%*FAE times Credited Service in excess of 35 years		
	(B) Accrued Benefit as of September 14, 1997		
	(C) Accrued Benefit as of September 14, 1997		

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	5		AB, payable immediately
Early	55	10		AB, reduced by 3.0% per year to age 60, then 2.0% per year
Postponed	>65	--		AB, including earnings and service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	--		Not provided
Deferred	--	15		Service accrual continues to NRD
Pre Ret Death	55	10		50% of ERB, reduced by J&S factor, payable for life of spouse
	--	5		50% of the earliest ERB, reduced by J&S factor, deferred to date first eligible to retire, payable for life of spouse

Currently no active participants.

Changes in Plan Provision Since Prior Year

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

Summary of Plan Provisions

EGS Electrical Group, LLC. Pension Plan for Salaried Employees

EIN: 36-4178995 / Plan Number 003

Plan Provisions

Plan Name	Select Employees Formerly Covered by GSEG Salaried Plan	Plan Effective	09/15/1997
Appendix Number	503	Last Change Effective	10/01/1999
Type of Plan	Final Pay (5 Year Avg), Excess Plan		
Normal Form	5 Year Certain and Continuous		
Plan Eligibility	Former GSEG employees who attained age 55 and 10 years of service on 10/01/1999		
Credited Service	From Date of Employment		
Pension Earnings	Total compensation for salaried employees (excluding special payments)		
EE Contributions	None		
Class	Salaried Employees		
Accumulated Benefit	For service up to 10/1/2004, greater of [(A), (B), (C)] minus (D) plus for service after 10/1/2004 the EGS Salaried benefit		
	(A) Sum of (i) and (ii) where:		
	(i) 1.00%/1.50%*FAE (bkpt Covered Compensation) times Credited Service limited to 10 years		
	(ii) 1.25%/1.75% (bkpt Covered Compensation) times Credited Service in excess of 10 years, up to a maximum of the next 20 years		
	(iii) 1.50%*FAE times Credited Service in excess of 30 years		
	(B) \$130 times Credited Service		
	(C) 1.125%*FAE times Credited Service since 01/01/1989 plus Accrued Benefit as of 01/01/1989		
	(D) Accrued Benefit as of September 14, 1997		

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced by 3.0% per year
Early Unreduced	62	30		AB, payable immediately
Postponed	>65	--		AB, including earnings and service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	--		Not provided
Deferred	--	15		Service accrual continues to NRD
Pre Ret Death	55	10		60% of ERB, payable for life of spouse
	--	5		60% of the earliest ERB, deferred to date first eligible to retire, payable for life of spouse

Changes in Plan Provision Since Prior Year

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

Attachment to Schedule SB, Part V
Summary of Plan Provisions
EGS Electrical Group, LLC Pension Plan for Salaried Employees
EIN: 36-4178995
Plan Number: 003

EGS Salaried - Option Forms of Payment

In addition to the normal form of payment, participants are eligible for the following option forms:

- Life Annuity payable for participant's lifetime
- Certain and Life (5 or 10 Years) payable for participant's lifetime with payments upon participant's death to beneficiary for the remaining certain period.
- Joint and Survivor Annuity (50%, 66 2/3%, or 100%) payable for participant's lifetime and upon participant's death, an annuity payable to the beneficiary based on the percentage elected.
- Social Security Level Income Annuity payable for participant's lifetime adjusted to provide a level annuity payment pre and post Social Security eligibility.
- Single Lump Sum payment (on pre-10/1/1999 portion)

Schedule SB - Statement by Enrolled Actuary

Plan Sponsor	EGS Electrical Group, LLC.
EIN/PN	36-4178995/003
Plan Name	EGS Electrical Group, LLC. Pension Plan for Salaried Employees
Valuation Date	10/1/2012
Enrolled Actuary	Randall K. Lynn
Enrollment Number	14-03145

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

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

Appendix A: Statement of Actuarial Assumptions and Methods

Assumptions and Methods for Contribution Purposes

Actuarial Assumptions and Methods — Contributions

Economic Assumptions

Interest rate basis:

► Applicable month	June 2012
► Interest rate basis	Segment rates

Interest rates:	Reflecting Corridors	Not Reflecting Corridors
► First segment rate	5.54%	1.84%
► Second segment rate	6.85%	4.79%
► Third segment rate	7.52%	5.90%
► Effective interest rate:		
• Salaried plan	7.10%	5.25%
• Hourly plan	7.16%	5.36%
• Bargaining plan	7.06%	5.17%

Annual rates of increase:

► Salaries	3.50%
► Future Social Security wage bases	3.00%

Demographic Assumptions

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

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

Mortality:

► **Healthy** Separate rates for non-annuitants (based on RP-2000 "Employees" table without collar or amount adjustments, projected to 2027 using Scale AA) and annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments, projected to 2019 using Scale AA).

► **Disabled** Separate rates for non-annuitants (based on RP-2000 "Employees" table without collar or amount adjustments, projected to 2027 using Scale AA) and annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments, projected to 2019 using Scale AA).

Termination Rates varying by age and service

Representative Termination Rates

Percentage leaving during the year

Attained age	Years of Service		
	0-3	3-5	5+
20	200	150	150
25	200	150	150
30	200	150	120
35	200	150	100
40	200	150	90
45	200	150	80
50	200	150	70
55	200	150	60
60	200	150	50
65	0	0	0

Disability Rates vary by age, per 1,000 participants as follows:

Percentage becoming disabled during the year

Age	Males	Females
39 or less	0.68	0.82
40-44	1.41	2.38
45-49	2.70	3.29
50-54	5.11	4.72
55-59	9.28	7.18
60-64	12.42	8.14

Retirement

Rates varying by age, per 1,000 participants

Percentage retiring during the year

Age	Rate
55-59	70
60-61	110
62	300
63-64	210
65-69	300
70	1,000

Form of payment	Participants are assumed to receive payment in the Normal Form as described in the Plan Provisions (Appendix B).
Percent married	80%
Spouse age	Wife three years younger than husband.
Valuation pay	In general, reported 2011 plan year compensation. This pay is adjusted to reflect expected variable compensation and projected by the Salary Increase Rate assumption to approximate pay for the October 1, 2012 plan year.
Administrative expenses	None, the plan sponsor pays administrative expenses directly.

Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefits
Target normal cost	Present value of benefits expected to accrue during the plan.
Actuarial value of assets for determining minimum required contributions	Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the 2011 plan year).
Benefits not valued	All benefits described in the Plan Provisions section of this report were valued.

Change in assumptions
and methods since
prior valuation

The segment interest rates used to calculate the funding target and target normal cost were updated from an applicable month of June 2011 to June 2012.

The segment rates used to determine minimum funding requirements were revised by applying the corridors of MAP-21, but, as required by MAP-21, such rates have not been reflected in Section 2.5: Calculation of estimated maximum deductible contribution.

The required mortality table used to calculate the funding target and target normal cost was updated to include one additional year of projected mortality improvements.

The salary increase rate and the assumed rates of retirement were revised to reflect anticipated experience.

Data sources

Towers Watson used asset data supplied by the trustee. EGS Electrical Group, LLC furnished participant data. EGS Electrical Group, LLC furnished the dates and amounts of the 2011 plan year contributions that were paid during the 2012 plan year. Data were reviewed for reasonableness and consistency, but no audit was performed. Assumptions or estimated were made by the Towers Watson actuaries when data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Attachment to Schedule SB - Line 26
Schedule of Active Participant Data
EGS Electrical Group, LLC. Pension Plan for Salaried Employees
EIN: 36-4178995
Plan Number: 003

Average Age: 48.1
Average Service: 10.8

		Schedule of Active Participant Data Total Years of Credited Service									
Attained Age		0 to 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
0 to 24	Count	0	2	0	0	0	0	0	0	0	0
25 to 29	Count	0	18	1	0	0	0	0	0	0	0
30 to 34	Count	2	13	11	2	0	0	0	0	0	0
35 to 39	Count	0	19	15	14	3	0	0	0	0	0
40 to 44	Count	1	13	8	10	5	3	0	0	0	0
45 to 49	Count	0	13	20	20	11	7	1	0	0	0
50 to 54	Count	0	8	12	11	7	6	3	1	0	0
55 to 59	Count	1	10	14	10	4	4	7	1	1	0
60 to 64	Count	0	7	4	10	4	2	12	2	2	1
65 to 69	Count	0	2	3	2	3	1	4	0	1	0
70 & up	Count	0	0	2	0	0	1	0	0	0	0

[illegible]

Schedule H, line 4j
Schedule of Reportable Transactions.

[illegible]