

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 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</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>ABB INC. PENSION PLAN OF FISCHER & PORTER COMPANY</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>006</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1947</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>36-3100018</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>919-856-2360</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>334500</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>006</u>	1c Effective date of plan <u>01/01/1947</u>		2b Employer Identification Number (EIN) <u>36-3100018</u>		2c Sponsor's telephone number <u>919-856-2360</u>		2d Business code (see instructions) <u>334500</u>	
1b Three-digit plan number (PN) ▶	<u>006</u>										
1c Effective date of plan <u>01/01/1947</u>											
2b Employer Identification Number (EIN) <u>36-3100018</u>											
2c Sponsor's telephone number <u>919-856-2360</u>											
2d Business code (see instructions) <u>334500</u>											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>ABB INC.</u> <u>12040 REGENCY PARKWAY, SUITE 200</u> <u>CARY, NC 27518</u>											

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/07/2014	DANIEL HAGMANN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/06/2014	JAN ALLDE
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
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	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	1380
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	33
b Retired or separated participants receiving benefits		6b	803
c Other retired or separated participants entitled to future benefits.....		6c	322
d Subtotal. Add lines 6a , 6b , and 6c		6d	1158
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	168
f Total. Add lines 6d and 6e		6f	1326
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	0
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: 1B			
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) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☒ G (Financial Transaction Schedules)	

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

▶ **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>ABB INC. PENSION PLAN OF FISCHER & PORTER COMPANY</u>	B Three-digit plan number (PN) ▶ <u>006</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ABB INC.</u>	D Employer Identification Number (EIN) <u>36-3100018</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month _____ Day _____ Year _____	
2 Assets:	
a Market value	2a <u>57572827</u>
b Actuarial value	2b <u>56788384</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>1001</u> <u>38972837</u>
b For terminated vested participants.....	3b <u>342</u> <u>8234594</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>4713213</u>
(3) Total active.....	3c(3) <u>37</u> <u>4713213</u>
d Total.....	3d <u>1380</u> <u>51920644</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>6.12 %</u>
6 Target normal cost	6 <u>370875</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>09/24/2014</u>
Signature of actuary		Date
<u>JOHN D. STEELE</u>		<u>14-05326</u>
Type or print name of actuary		Most recent enrollment number
<u>TOWERS WATSON DELAWARE INC.</u>		<u>203-326-5400</u>
Firm name		Telephone number (including area code)
<u>ONE STAMFORD PLAZA</u> <u>263 TRESSER BOULEVARD</u> <u>STAMFORD, CT 06901-3226</u>		
Address of the firm		

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	10802711	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	415628	0
9 Amount remaining (line 7 minus line 8)	10387083	0
10 Interest on line 9 using prior year's actual return of <u>11.10</u> %	1152966	
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b Interest on (a) using prior year's effective interest rate of <u>6.81</u> % except as otherwise provided (see instructions)		
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	1900000	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	9640049	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	90.80 %
15 Adjusted funding target attainment percentage	15	109.37 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	114.16 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	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	0
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: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %
			☐ 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	370875
b Excess assets, if applicable, but not greater than line 31a		31b	0
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	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...		34	370875
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	370875	0	370875
36 Additional cash requirement (line 34 minus line 35).....		36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	0
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

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

41 If 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 C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2013
		This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan ABB INC. PENSION PLAN OF FISCHER & PORTER COMPANY	B Three-digit plan number (PN) ▶	006
C Plan sponsor's name as shown on line 2a of Form 5500 ABB INC.	D Employer Identification Number (EIN) 36-3100018	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

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

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

OAKTREE CAPITAL MANAGEMENT, L.P.

26-0189082

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

HIPEP IV - PSHP ASSOC LLC

04-3541759

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

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

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

FIDELITY INVESTMENTS

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	NONE	117775	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PIMCO FIXED INCOME

33-0629048

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	63656	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MARATHON

95-4328983

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	39691	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

TOWERS WATSON

53-0181291

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	37921	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BNY MELLON

13-5160382

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
25	NONE	36901	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

OFI GLOBAL TRUST COMPANY

13-3459790

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	23418	Yes ☒ No ☐	Yes ☐ No ☒	7529	Yes ☐ No ☒

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

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

ABB BUSINESS SERVICES

36-3100018

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	PLAN SPONSOR	19636	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

AON RISK SERVICES

36-3871028

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
53	NONE	18517	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

COOLEY LLP

94-1140085

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29	NONE	17932	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

GRANT THORNTON

36-6055558

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	15000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

DODGE & COX

94-1441976

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	12877	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SYSTEMATIC FINANCIAL

22-3367558

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	10495	Yes ☒ No ☐	Yes ☐ No ☒	339	Yes ☐ No ☒

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

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

PARETO PARTNERS

57-7671687

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	7813	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

HILLSWICK ASSET MANAGEMENT LLC

90-0172984

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	7260	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

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

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

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

<div>SCHEDULE G (Form 5500) Department of Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration</div>	<div>Financial Transaction Schedules</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2013</div> <div>This Form is Open to Public Inspection.</div>
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013		
A Name of plan ABB INC. PENSION PLAN OF FISCHER & PORTER COMPANY		B Three-digit plan number (PN) ► 006
C Plan sponsor's name as shown on line 2a of Form 5500 ABB INC.		D Employer Identification Number (EIN) 36-3100018

Part I	Schedule of Loans or Fixed Income Obligations in Default or Classified as Uncollectible Complete as many entries as needed to report all loans or fixed income obligations in default or classified as uncollectible. Check box (a) if obligor is known to be a party in interest. Attach Overdue Loan Explanation for each loan listed. See Instructions.
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(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

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

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

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

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

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

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

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

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

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

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

Part II Schedule of Leases in Default or Classified as Uncollectible

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

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

Part III Nonexempt Transactions

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

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value			(d) Purchase price
ABB INC.	PLAN SPONSOR	INADVERTENT USE OF PLAN ASSETS FOR SETTLOR EXPENSES			
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
				4686	

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

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

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

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

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

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

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.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>ABB INC. PENSION PLAN OF FISCHER & PORTER COMPANY</u>	B Three-digit plan number (PN) ►	<u>006</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ABB INC.</u>	D Employer Identification Number (EIN) <u>36-3100018</u>	

Part I	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	424927	366126
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)		
	(2) Participant contributions.....	1b(2)		
	(3) Other.....	1b(3)	1315888	0
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)	58414991	59638642
	(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	60155806	60004768

Liabilities

g Benefit claims payable	1g	0	
h Operating payables	1h	71478	83756
i Acquisition indebtedness	1i		
j Other liabilities	1j		90471
k Total liabilities (add all amounts in lines 1g through 1j)	1k	71478	174227

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	60084328	59830541
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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 Contributions:**

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

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
-----------------	--------------	--	--

(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(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)		4759397
(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		4759399

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4519708	
(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)		4519708
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)	70853	
(2) Contract administrator fees	2i(2)	117775	
(3) Investment advisory and management fees	2i(3)	173373	
(4) Other	2i(4)	129686	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		491687
j Total expenses. Add all expense amounts in column (b) and enter total	2j		5011395

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-251996
l Transfers of assets:			
(1) To this plan	2l(1)		109676
(2) From this plan	2l(2)		111467

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: GRANT THORNTON LLP

(2) EIN: 36-6055558

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.)	4c		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.)	4d	X		4686
e Was this plan covered by a fidelity bond?	4e	X		40000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		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?	4g		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?	4h		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.)	4i	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.)	4j		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?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
ABB INC. CASH BALANCE PENSION PLAN	38-0736390	301

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☒ Yes ☐ No ☐ Not determined

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 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>ABB INC. PENSION PLAN OF FISCHER & PORTER COMPANY</u>	B Three-digit plan number (PN) ▶ <u>006</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ABB INC.</u>	D Employer Identification Number (EIN) <u>36-3100018</u>

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

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

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

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

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

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

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

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete 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: 9% Investment-Grade Debt: 32% High-Yield Debt: 21% Real Estate: 0% Other: 38%

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):



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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

To the Plan Administrator of
ABB Inc. Fischer and Porter Pension Plan:

Report on the financial statements

We were engaged to audit the accompanying financial statements of **ABB Inc. Fischer and Porter Pension Plan** (the Plan), which comprise the statements of net assets available for benefits and statements of accumulated plan benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits and statements of changes in accumulated plan benefits for the years ended December 31, 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.

Auditor's responsibility

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

Basis for disclaimer of opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the certified information described in Note 5, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the certifying entity meets the requirements of 29 CFR 2520.103-8. The Plan administrator obtained a certification from this entity as of and for the years ended December 31, 2013 and 2012, stating that the certified information provided to the Plan administrator is complete and accurate.

Disclaimer of opinion

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

Supplementary information

The supplemental Schedule G, Part III— Schedule of nonexempt transactions for the year ended December 31, 2013 is presented for purposes of additional analysis and is not a required part of the financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

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

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

Grant Thornton LLP

Raleigh, North Carolina
October 2, 2014

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	ABB Inc.
EIN/PN	36-3100018 / 006
Plan Name	ABB Inc. Pension Plan of Fischer and Porter
Valuation Date	January 1, 2013
Enrolled Actuary	John D. Steele
Enrollment Number	14-05326

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

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

Plan Name:	ABB Inc. Pension Plan of Fischer and Porter
EIN / PN:	36-3100018 / 006
Plan Sponsor:	ABB Inc.
Valuation Date:	January 1, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2013

See Part V – Statement of Actuarial Assumptions/Methods for retirement rates. 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.

<u>Age</u>	<u>Retirement Rates</u>	<u>Lives at each Age</u>	<u>Retirements at each Age</u>	<u>Weighted Avg. Age</u>
55	5.00%	1.000000	0.050000	2.75
56	2.00%	0.950000	0.019000	1.06
57	2.00%	0.931000	0.018620	1.06
58	2.00%	0.912380	0.018248	1.06
59	2.00%	0.894132	0.017883	1.06
60	2.00%	0.876250	0.017525	1.05
61	2.00%	0.858725	0.017174	1.05
62	50.00%	0.841550	0.420775	26.09
63	10.00%	0.420775	0.042078	2.65
64	10.00%	0.378698	0.037870	2.42
65	100.00%	0.340828	0.340828	22.15
Average age at retirement				62.4
Nearest whole age				62

Plan Name: ABB Inc. Pension Plan of Fischer and Porter
EIN / PN: 36-3100018 / 006
Plan Sponsor: ABB Inc.
Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

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

Economic Assumptions

Interest rate basis

- | | |
|-----------------------|-----------------|
| ● Applicable month | September |
| ● Interest rate basis | 3-Segment Rates |

Interest rates

- | | Reflecting
Corridors | Not Reflecting
Corridors |
|---------------------------|-------------------------|-----------------------------|
| ● First segment rate | 4.94% | 1.75% |
| ● Second segment rate | 6.15% | 4.62% |
| ● Third segment rate | 6.76% | 5.72% |
| ● Effective interest rate | 6.12% | 4.56% |

Demographic Assumptions

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

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

Mortality

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

Plan Name: ABB Inc. Pension Plan of Fischer and Porter
EIN / PN: 36-3100018 / 006
Plan Sponsor: ABB Inc.
Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Termination

Rates varying by age.

Representative Termination Rates not due to Disability, Retirement or Mortality

Attained Age	Rate
20	14.7%
30	6.8%
40	2.6%
50	0.0%

Disability

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

Retirement

Age 62 for terminated vested participants. For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire are shown below.

Age	Rate
55	5%
56 – 61	2%
62	50%
63 – 64	10%
65	100%

Form of payment

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

Plan Name: ABB Inc. Pension Plan of Fischer and Porter
EIN / PN: 36-3100018 / 006
Plan Sponsor: ABB Inc.
Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Benefit commencement date

- Preretirement death benefit The later of the date of death of the active participant or the date the participant would have attained age 55.
- Deferred vested benefit Age 62.
- Disability benefit Upon disablement.
- Retirement benefit Upon termination of employment.

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

Spouse age Wife three years younger than husband.

Administrative expenses The amount included this year for plan-related expenses is \$300,000.

At-risk assumptions For at-risk calculations, all participants eligible to elect benefits during the current and subsequent ten plan years are assumed to commence benefits at the earliest possible date under the Plan, but not before the end of the current plan year, except in accordance with the regular valuation assumptions. In addition, all participants (not just those eligible to begin benefits within the next 11 years) are assumed to elect the most valuable form of benefit under the Plan. Note, the plan is not at-risk in the current plan year.

Participant data Employee data was supplied electronically as of the valuation date by Fidelity on behalf of ABB Inc.

Future Increases in Maximum Benefits and Plan Compensation Limitations Accrued benefits projected to be paid in future years are limited to the maximum presently allowed under IRC §415. Plan compensation is limited to the maximum presently allowed under IRC §401(a)(17). No provision is made for future increases in the maximum annual benefit or compensation limit.

Tax policy The actuarial valuation performed for the plan year ending December 31, 2013 is used to determine the maximum deductible contribution for the tax year ending December 31, 2013.

Plan Name: ABB Inc. Pension Plan of Fischer and Porter
EIN / PN: 36-3100018 / 006
Plan Sponsor: ABB Inc.
Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Method

Valuation date	First day of plan year.
Funding target	Present value of accrued benefits.
Target normal cost	Present value of benefits expected to accrue during plan year plus plan-related expenses expected to be paid from plan assets during plan year.
Actuarial value of assets	Average of the fair market value of assets on the valuation date and the dates 12 and 24 months before the valuation date, 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 2012 plan year).
Benefits not valued	<p>Generally, benefit changes which are adopted after the first day of the plan year are not recognized for such plan year.</p> <p>To the best of our knowledge, all other benefits were included in this valuation.</p>
Change in assumptions and methods since prior valuation	<p>In addition to the prescribed change in the mortality table, the following changes in assumptions and methods were made as part of this valuation:</p> <ul style="list-style-type: none">● The plan's effective interest rate decreased 69 basis points compared to the prior year (6.12% vs. 6.81%), which increased the funding shortfall.● The assumed plan-related expenses added to the target normal cost were changed from \$350,000 for 2012 to \$300,000 for 2013.

Plan Name: ABB Inc. Pension Plan of Fischer and Porter
EIN / PN: 36-3100018 / 006
Plan Sponsor: ABB Inc.
Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24 Change in Actuarial Assumption

The following changes were made to actuarial assumptions for 2013:

- The amount included in the Target Normal Cost for administrative expenses was changed from \$350,000 to \$300,000 to more closely align with recent experience.

Plan Name: ABB Inc. Pension Plan of Fischer and Porter
EIN / PN: 36-3100018 / 006
Plan Sponsor: ABB Inc.
Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 Schedule of Active Participant Data as of January 1, 2013

Attained Age	Years of Credited Service																			
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & Over	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		0		0		0		0		0		0		0		0		0	
25 - 29	0		0		0		0		0		0		0		0		0		0	
30 - 34	0		0		0		0		0		0		0		0		0		0	
35 - 39	0		0		0		0		0		0		0		0		0		0	
40 - 44	0		0		0		0		0		1		0		0		0		0	
45 - 49	0		0		0		0		0		1		0		0		0		0	
50 - 54	0		0		0		0		0		1		1		0		1		0	
55 - 59	0		0		0		0		0		0		1		0		6		1	
60 - 64	0		0		0		0		0		0		0		0		9		4	
65 - 69	0		0		0		0		0		0		0		0		2		8	
70 & Over	0		0		0		0		0		0		0		0		1		0	

Plan Name: ABB Inc. Pension Plan of Fischer and Porter
 EIN / PN: 36-3100018 / 006
 Plan Sponsor: ABB Inc.
 Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V – Summary of Plan Provisions

Plan Sponsor

ABB Inc.

Plan

ABB Inc. Pension Plan of Fischer & Porter Company

Effective Date and Most Recent Amendment

The Plan was adopted on January 1, 1947 and amendments through January 1, 2013 are reflected in the plan provisions.

Plan Year

The twelve-month period ending December 31, 2013.

Coverage and Participation

Any person employed for a regular fixed compensation for the Fischer & Porter Company who has attained age 21 and has completed one year of service. Benefits for non-union employees were frozen as of December 31, 1994.

The Plan was closed to new entrants on April 30, 1995.

Normal Retirement Benefit

The Accrued Benefit is payable upon retirement at age 65.

Plan Name:	ABB Inc. Pension Plan of Fischer and Porter
EIN / PN:	36-3100018 / 006
Plan Sponsor:	ABB Inc.
Valuation Date:	January 1, 2013

SCHEDULE SB ATTACHMENTS

Accrued Benefits

The Accrued Benefit for union employees is equal to \$30.00 per month for each year of Benefit Service.

The Accrued Benefit for non-union employees is equal to \$19.00 per month for each year of Benefit Service through April 30, 1993, plus the greater of a cash balance account or a \$19.00 multiplier, for Benefit Service from May 1, 1993 through December 31, 1994. There is an additional minimum benefit for non-union active vested employees who were age 51 and older and met the Rule of 70 on January 1, 1993. It is equal to \$1 times all benefit service for active employees as of May 1, 1993 plus an additional \$1 times all benefit service if active on May 1, 1994, offset by one half of the actuarial equivalent of cash balance account. This cash balance account was converted into an annuity. Employees received a one time only banked vacation amount converted into an annuity and added to the pension plan. The annuity amount attributable to the cash balance account and the banked vacation amount may be payable as a lump sum.

Early Retirement Benefit

The actuarial equivalent of the Accrued Benefit payable at age 65 is payable upon retirement at age 55 through age 61. There is no reduction for retirement on or after age 62. Early retirement factors are based upon UP84 mortality basis and a 7.00% interest rate. The percentage of the Accrued Benefit payable prior to age 65 is as follows:

Retirement Age	Early Retirement Percentage
62 - 65	100.00%
61	64.53%
60	58.19%
59	52.59%
58	47.62%
57	43.21%
56	39.27%
55	35.75%

Late Retirement Benefit

An active participant who retires after the participant's normal retirement date will receive a retirement benefit equal to the greater of:

- The actuarial equivalent of the benefit earned through the participant's normal retirement date, or
- The benefit based on the participant's years of service and the benefit rate in effect at the participant's actual retirement date.

Plan Name: ABB Inc. Pension Plan of Fischer and Porter
EIN / PN: 36-3100018 / 006
Plan Sponsor: ABB Inc.
Valuation Date: January 1, 2013

SCHEDULE SB ATTACHMENTS

Disability Benefit

A union employee who becomes disabled will receive the Accrued Benefit as of the date of Disablement. The Accrued Benefit for union and non-union employees will be payable at age 65. The Member may elect commencement payable in an actuarially reduced amount if commencement occurs before age 62. There is no reduction for retirement on or after age 62.

Vested Benefits upon Termination of Service

Upon termination of employment after 5 years of Vesting Service or after age 55, an employee will be entitled to his Accrued Benefit payable in full at age 65. The Member may elect commencement on or after age 55 payable in an actuarially reduced amount. There is no reduction for retirement on or after age 62.

Death Benefits for Participants in Active Service

In the event of the death of a vested employee prior to retirement, his surviving spouse will be entitled to 100% of the reduced accrued benefit as of the date of death, payable upon the later of (1) the date of employee's death and (2) the attainment of the employee's earliest retirement age. There is a 0.0417% charge per month for this coverage for employees who terminated prior to August 23, 1984.

Death Benefits for Retired Participants

The retirement benefits described above are based upon election of a straight life form of payment. Actuarially equivalent optional forms are available.

Changes in Plan Provisions since Last Actuarial Valuation

There have been no changes in the principal plan provisions since the prior valuation.

Plan Name:	ABB Inc. Pension Plan of Fischer and Porter
EIN / PN:	36-3100018 / 006
Plan Sponsor:	ABB Inc.
Valuation Date:	January 1, 2013

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 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

- **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 ABB Inc. Pension Plan of Fischer & Porter Company	B Three-digit plan number (PN) ► <u>006</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ABB Inc.	D Employer Identification Number (EIN) 36-3100018
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500	

Part I Basic Information			
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2013</u>			
2 Assets:			
a Market value	2a	57,572,827	
b Actuarial value	2b	56,788,384	
3 Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	1,001	38,972,837
b For terminated vested participants	3b	342	8,234,594
c For active participants:			
(1) Non-vested benefits	3c(1)		0
(2) Vested benefits	3c(2)		4,713,213
(3) Total active	3c(3)	37	4,713,213
d Total	3d	1,380	51,920,644
4 If the plan is in at-risk status, check the box and complete lines (a) and (b). ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	6.12 %	
6 Target normal cost	6	370,875	

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

SIGN HERE	John D. Steele  _____ Signature of actuary	09/24/2014 _____ Date 14-05326 _____ Most recent enrollment number (203) 326-5400 _____ Telephone number (including area code)
John D. Steele _____ Type or print name of actuary Towers Watson Delaware Inc. _____ Firm name One Stamford Plaza 263 Tresser Boulevard Stamford CT 06901-3226 _____ Address of the firm		

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	10,802,711	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	415,628	0
9	Amount remaining (line 7 minus line 8)	10,387,083	0
10	Interest on line 9 using prior year's actual return of <u>11.10</u> %	1,152,966	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		0
b	Interest on (a) using prior year's effective interest rate of <u>6.81</u> % except as otherwise provided (see instructions)		
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	1,900,000	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	9,640,049	0

Part III Funding Percentages		14	15	16	17
14	Funding target attainment percentage		90.80 %		
15	Adjusted funding target attainment percentage		109.37 %		
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement		114.16 %		
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage				%

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

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a	Contributions allocated toward unpaid minimum required contributions from prior years	19a	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	0
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	(4) 4th
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 4.94 %	2nd segment: 6.15 %	3rd segment: 6.76 %	☐ 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	370,875	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
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	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	370,875	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	370,875	0	370,875
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

41 If 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		

Financial Statements and Report of Independent
Certified Public Accountants

ABB Inc. Fischer and Porter Pension Plan

December 31, 2013 and 2012

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

To the Plan Administrator of
ABB Inc. Fischer and Porter Pension Plan:

Report on the financial statements

We were engaged to audit the accompanying financial statements of **ABB Inc. Fischer and Porter Pension Plan** (the Plan), which comprise the statements of net assets available for benefits and statements of accumulated plan benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits and statements of changes in accumulated plan benefits for the years ended December 31, 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.

Auditor's responsibility

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



Basis for disclaimer of opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the certified information described in Note 5, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the certifying entity meets the requirements of 29 CFR 2520.103-8. The Plan administrator obtained a certification from this entity as of and for the years ended December 31, 2013 and 2012, stating that the certified information provided to the Plan administrator is complete and accurate.

Disclaimer of opinion

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

Supplementary information

The supplemental Schedule G, Part III— Schedule of nonexempt transactions for the year ended December 31, 2013 is presented for purposes of additional analysis and is not a required part of the financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

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

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

Grant Thornton LLP

Raleigh, North Carolina
October 2, 2014

Statements of net assets available for benefits

December 31	2013	2012
	\$	\$
Assets		
Cash	366,126	424,927
Interest in the ABB Inc. Master Trust, at fair value	59,638,642	58,414,991
Receivable from Pension Plan for Hourly Employees of ABB Inc.	-	1,315,888
Total assets	60,004,768	60,155,806
Liabilities		
Payable to Pension Plan for Hourly Employees of ABB Inc.	90,471	-
Accrued expenses	83,756	71,478
Net assets available for benefits	59,830,541	60,084,328

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

Statements of changes in net assets available for benefits

For the years ended December 31	2013	2012
	\$	\$
Additions to (deductions from) net assets attributed to:		
Plan interest in net investment gain of the Pension Plan for Hourly Employees of ABB Inc. Master Trust	4,759,397	6,034,145
Employer contributions	2	-
Benefits paid to participants	(4,519,708)	(4,642,031)
Administrative and other expenses	(491,687)	(497,692)
Transfer from Pension Plan for Hourly Employees of ABB Inc.	88,680	1,315,888
Transfer to other pension plans	(90,471)	-
Net (decrease) increase	(253,787)	2,210,310
Net assets available for benefits:		
Beginning of year	60,084,328	57,874,018
End of year	59,830,541	60,084,328

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

Statements of accumulated plan benefits

December 31	2013	2012
	\$	\$
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving payments	48,684,014	53,596,705
Other participants	9,713,408	11,643,213
Total vested benefits	58,397,422	65,239,918
Non-vested benefits	-	-
Total actuarial present value of accumulated plan benefits	58,397,422	65,239,918

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

Statements of changes in accumulated plan benefits

For the years ended December 31	2013	2012
	\$	\$
Actuarial present value of accumulated plan benefits, beginning of year	65,239,918	63,146,715
Increase (decrease) during the year attributable to:		
Benefits accumulated and plan experience	183,078	(92,693)
Changes in actuarial assumptions	(4,594,618)	4,373,555
Increase for interest due to decrease in discount period	2,088,752	2,454,372
Benefits paid	(4,519,708)	(4,642,031)
Net increase (decrease)	(6,842,496)	2,093,203
Actuarial present value of accumulated plan benefits, end of year	58,397,422	65,239,918

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

Notes to financial statements

1 Plan Description

The following brief description of the ABB Inc. Fischer and Porter Pension Plan (the Plan) is provided for general information purposes. Participants should refer to the Plan Document for more complete information.

The Plan is a noncontributory defined benefit plan established to provide retirement benefits for eligible employees of ABB Inc. (the Company or the Employer). Eligible employees become participants when they attain age 21 and complete one year of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Effective December 31, 1994, the pension benefits for salaried and nonunion hourly employees participating in the Plan were frozen at the level of benefits earned by those employees through that date, thereby freezing subsequent benefit accruals. Effective April 30, 1995 the Plan was closed to new entrants. It is the current intention of the Company to continue the Plan as long as necessary to satisfy accrued benefits.

Benefits and Vesting

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

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

2 Summary of Significant Accounting Policies

Basis of Accounting and Use of Estimates

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

Cash

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

Use of Estimates

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

Payment of Benefits

Benefit payments are recorded when paid to participants. Active participants may elect to defer annuity payments after age 70 ½.

Funding Policy

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

It is the Company's intention to only make contributions that are tax-deductible. For each of the years ended December 31, 2013 and 2012, the Plan has satisfied the minimum funding requirements of ERISA.

Valuation of Investments and Income Recognition

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

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

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

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

Administrative Expenses

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

New Accounting Pronouncements

In December 2011, the FASB issued ASU No. 2011-11, *"Balance Sheet (Topic 201): Disclosures about Offsetting Assets and Liabilities"* ("ASU 2011-11"). ASU 2011-11 requires disclosure of information about offsetting and related arrangements to enable users of financial statements to understand the effect or potential effect of netting arrangements on an entity's financial position, including the effect or potential effect of rights of setoff associated with certain financial instruments and derivative instruments. The required disclosures are effective for the Plan for the year ending December 31, 2013. The adoption of this guidance did not have a material impact to the Plan.

Securities Lending

As of December 31, 2013 and 2012, the Master Trust participated in the Trustee's securities lending program for securities held in custody at the Trustee. These securities are lent to certain unrelated third-party brokers in exchange for collateral, usually in the form of cash. Collateralization levels are equal to a percentage of the market value of the borrowed securities. For U.S. securities, collateral shall not be less than 102% of the fair value of the loaned securities, and for non-U.S. securities, collateral shall not be less than 105% of the fair value of the loaned securities unless it is denominated in the same currency as the collateral, in which case it will be 102% of the fair value. Collateral received is invested in a short-term collateral reinvestment fund that is managed by BNY Mellon, and the fund consists of high quality short-term investments. The value of loaned securities in the Master Trust amounted to \$75,852,269 and \$80,029,835 at December 31, 2013 and 2012, respectively. The obligation to return collateral is reflected as a liability in the Master Trust's financial statements. Income from securities lending is included in other investment income in Note 4.

Derivatives

The Plan (through the Master Trust) may enter into foreign currency forward exchange contracts primarily to hedge against foreign currency exchange rate risks on its non-U.S dollar denominated investment securities. When entering into a forward currency contract, the Plan agrees to receive or deliver a fixed quantity of foreign currency for an agreed-upon price on an agreed future date. The Plan's net equity therein, representing unrealized gain or loss on the contracts, as measured by the difference between the forward foreign exchanges rates at the dates of entry in the contracts and the forward rates at the reporting date is included in the Master Trust's net assets. Realized and unrealized gains and losses are included in the Master Trust's net investment gain (loss). These instruments involve market risk, credit risk, or both kinds of risks in excess of the amount recognized in the statement of net assets. Risks arise from the possible inability of counterparties to meet the terms of their contracts and movement in currency and securities values and interest rates. The values of such derivative contracts are included within the respective investment category in Note 4.

At December 31, 2013 and 2012, the Master Trust had the following foreign currency forward exchange contracts:

REPLACEMENT VALUE OF OUTSTANDING FORWARD CONTRACTS

As of December 31, 2013

Counterparty	Allocation of Unrealized Profit / (Loss)	Maturity Date	Total	AUD	CHF	EUR	GBP	JPY
			\$	\$	\$	\$	\$	\$
Citibank NA	CTL	14-Feb-14	USD 290,279	(USD 762)	USD 0	USD 0	USD 27,429	USD 263,612
Deutsche Bank AG	DBL	14-Feb-14	(USD 109,073)	USD 67,874	USD 0	(USD 188,978)	USD 0	USD 12,031
Goldman Sachs International	GSL	14-Feb-14	USD 277,727	USD 14,619	USD 0	USD 0	USD 0	USD 263,109
HSBC Bank plc	MDL	14-Feb-14	(USD 79,075)	USD 35,225	(USD 30,429)	(USD 83,871)	USD 0	USD 0
JP Morgan Chase	CML	14-Feb-14	(USD 80,441)	USD 0	USD 0	USD 0	(USD 80,441)	USD 0
Royal Bank of Canada	RBL	14-Feb-14	USD 14,713	USD 14,713	USD 0	USD 0	USD 0	USD 0
Royal Bank of Scotland plc	RBS	14-Feb-14	(USD 15,976)	USD 0	USD 0	USD 0	(USD 15,976)	USD 0
Westpac Banking Corporation	WPL	14-Feb-14	USD 32,979	USD 32,979	USD 0	USD 0	USD 0	USD 0
Total unrealized profit / (loss) as of December 31, 2013			USD 331,134	USD 164,648	(USD 30,429)	(USD 272,849)	(USD 68,988)	USD 538,751

REPLACEMENT VALUE OF OUTSTANDING FORWARD CONTRACTS

As of December 31, 2012

Counterparty	Allocation of Unrealized Profit / (Loss)	Maturity Date	Total	AUD	CHF	EUR	GBP	JPY
			\$	\$	\$	\$	\$	\$
Citibank NA	CTL	14-May-13	USD 69,320	USD 0	USD 0	USD 1,714	USD 0	USD 67,606
Deutsche Bank AG	DBL	14-May-13	(USD 165,775)	(USD 15,714)	(USD 114,042)	(USD 33,650)	(USD 2,369)	USD 0
Goldman Sachs International	GSL	14-May-13	(USD 18,239)	USD 0	USD 0	USD 0	(USD 18,239)	USD 0
HSBC Bank plc	MDL	14-May-13	USD 513,268	(USD 6,167)	USD 0	(USD 24,343)	USD 0	USD 543,778
JP Morgan Chase	CML	14-May-13	(USD 168,455)	USD 0	USD 0	(USD 168,455)	USD 0	USD 0
Royal Bank of Canada	RBL	14-May-13	(USD 47,019)	USD 0	USD 0	USD 0	(USD 47,019)	USD 0
Westpac Banking Corporation	WPL	14-May-13	(USD 118)	(USD 118)	USD 0	USD 0	USD 0	USD 0
Total unrealized profit / (loss) as of December 31, 2012			USD 182,982	(USD 21,999)	(USD 114,042)	(USD 224,734)	(USD 67,628)	USD 611,384

The fair value of the foreign currency forward exchange contracts, none of which are accounted for as hedge instruments under FASB ASC 815, Derivatives and Hedging, are included in the Master Trust's net assets under unrealized gain on foreign currency contract.

Realized and unrealized gains and losses were \$904,156 and \$(2,009,445), respectively, on derivatives contracts entered into during the year ended December 31, 2012 by the Master Trust and realized and unrealized gains were \$253,143 and \$148,152, respectively, on derivatives contracts entered into during the year ended December 31, 2013 by the Master Trust.

The Master Trust may be required to post collateral on derivatives if the Master Trust is in a net liability position with the counterparty exceeding certain amounts. Additionally, counterparties may immediately terminate derivatives contracts if the Master Trust fails to maintain sufficient asset coverage for its contracts or its net assets decline by stated percentages.

Master Netting Agreements

The Master Trust is subject to master netting agreements, or netting arrangements, with certain counterparties. These agreements govern the terms of certain transactions and reduce the counterparty risk associated with relevant transactions by specifying offsetting mechanisms and collateral posting arrangements at pre-arranged exposure levels. Since different types of transactions have different mechanics and are sometimes traded out of different legal entities of a particular counterparty organization, each type of transaction may be covered by a different master netting arrangement, possibly resulting in the need for multiple agreements with a single counterparty. Master netting agreements are specific to each different asset type; therefore, they allow the company to close out and net its total exposure to a specified counterparty in the event of a default with respect to any and all the transactions governed under a single agreement with the counterparty.

The following is a summary by counterparty of the Master Trust's net exposure to derivative assets and liabilities, by financial instrument type, available for offset and net of collateral under a netting agreement at December 31, 2013 and 2012:

As of December 31, 2013:

Counterparty	Fair Value of Derivative Assets	Fair Value of Derivative Liabilities	Collateral (Received)	Collateral Pledged	Net Exposure
	\$	\$	\$	\$	\$
Citibank NA	290,279	-	-	-	290,279
Deutsche Bank AG	79,905	(188,978)	-	-	(109,073)
Goldman Sachs International	277,727	-	-	-	277,727
HSBC Bank plc	35,156	(114,230)	-	-	(79,074)
JP Morgan Chase	-	(80,441)	-	-	(80,441)
Royal Bank of Canada	14,713	-	-	-	14,713
Royal Bank of Scotland plc	1,241	(17,217)	-	-	(15,976)
Westpac Banking Corporation	32,979	-	-	-	32,979
Total	732,001	(400,866)	-	-	331,135

As of December 31, 2012:

Counterparty	Fair Value of Derivative Assets	Fair Value of Derivative Liabilities	Collateral (Received)	Collateral Pledged	Net Exposure
	\$	\$	\$	\$	\$
Citibank NA	69,319	-	-	-	69,319
Deutsche Bank AG	-	(165,775)	-	-	(165,775)
Goldman Sachs International	-	(18,239)	-	-	(18,239)
HSBC Bank plc	543,778	(30,510)	-	-	513,268
JP Morgan Chase	-	(168,455)	-	-	(168,455)
Royal Bank of Canada	-	(47,019)	-	-	(47,019)
Westpac Banking Corporation	-	(118)	-	-	(118)
Total	613,097	(430,116)	-	-	182,981

Investment Risk

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

Risks and Uncertainties

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

Plan Corrections

In 2013, the Company determined that certain benefit payments were incorrectly made out of the wrong plan (ABB Inc. Fischer and Porter Pension Plan) instead of the Pension Plan for Hourly Employees of ABB Inc. and a correction was made in the 2012 financials to correct for benefits payments of \$1,060,230 for 2007 to 2011 and associated earnings of \$93,917 incorrectly recorded. The total addition in 2012 related to this matter on the statement of changes in net assets available for benefits (including associated earnings of \$161,741 related to 2012) was \$1,315,888.

In 2014, the Company determined that certain benefit payments were incorrectly made out of the wrong plan (including ABB Cash Balance Pension Plan, The Pension Plan for Hourly Employees of ABB Inc., Kuhlman Electric Corporation Salaried Employees' Pension Plan, Crystal Springs Plant of Kuhlman Electric Corporation Retirement Income Plan, ABB Inc. Fischer & Porter Company Pension Plan and ABB Inc. Pension Plan –UE 625 and 626) and that a correction was made in the 2013 financials to correct for benefits payments of \$81,969 for 2006 to 2012 and associated earnings of \$6,293 for 2006 to 2012 incorrectly recorded. The total reduction in 2013 related to this matter on the statement of changes in net assets available for benefits (including associated earnings of \$2,209 related to 2013) was \$90,471.

Subsequent Events

Management evaluated subsequent events for the Plan through October 2, 2014, the date the financial statements were available to be issued, and has determined that there are no material subsequent events.

3 Actuarial Present Value of Accumulated Plan Benefits

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

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

The actuarial present value of accumulated plan benefits as of December 31, 2013 and 2012 were determined by the Plan's actuary, Towers Watson & Company, using employee data supplied by the Company as of January 1, 2013 and 2012, and projected to the respective valuation date, and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements for events such as death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The actuarial cost method used to determine the actuarial present value of accumulated plan benefits is the unit credit method. A summary of the significant actuarial assumptions underlying the actuarial valuation as of December 31, 2013 and 2012 are as follows:

Mortality – 2013: Based on the Retirement Plans – PPA 2014 Static Mortality Table split between annuitants and non-annuitants and sex distinct.

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

Interest – The assumed interest rates utilized to calculate accumulated plan benefits at December 31, 2013 and 2012 were 4.20% and 3.30%, respectively. The change in interest rates is reflected in the “changes in actuarial assumptions” in the accompanying Statements of Changes in Accumulated Plan Benefits.

Retirement age – 2013 and 2012: Age 62 for terminated vested employees and the following chart of rates applies for active employees:

Age	Percentage of Employees Expected to Retire Within One Year
55	5
56-61	2
62	50
63-64	10
65	100

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

4 ABB Inc. Master Trust

The Plan's investments are held in the Master Trust which is a master trust established for the investment of the assets of the Plan and other Company sponsored retirement plans. Each participating plan has an undivided interest in the Master Trust.

The Master Trust assets are allocated among the participating plans by assigning to each plan those transactions (primarily contributions, benefit payments, and plan-specific expenses) that can be specifically identified and by allocating among all plans, in proportion to each plan's beneficial interest in the Master Trust, income and expenses resulting from the collective investment of the assets of the Master Trust.

At December 31, 2013 and 2012, the Plan had a 5.28% and 5.20% interest in the net assets of the Master Trust, respectively.

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

December 31	2013	2012
	\$	\$
Assets:		
Cash	35,068,611	69,115,215
Fixed income	636,852,701	660,251,500
U.S. equities	154,150,799	112,278,249
International equities	177,146,713	154,255,425
Securities on loan against collateral	77,509,140	81,774,254
Adjustment for securities lending loss	(21,506)	(275,766)
Alternative investments	126,597,142	128,597,179
Total assets	1,207,303,600	1,205,996,056
Liabilities:		
Liability for collateral deposits	(75,852,269)	(80,029,835)
Due to collateral borrower	(1,656,871)	(1,744,419)
Total liabilities	(77,509,140)	(81,774,254)
Net assets	1,129,794,460	1,124,221,802

Net investment gain for the Master Trust is as follows:

For the year ended December 31	2013	2012
	\$	\$
Investment income:		
Interest	13,773,499	11,976,750
Dividends	5,561,293	7,757,408
Other income	254,088	74,300
Total investment income	19,588,880	19,808,458
Net realized and unrealized appreciation (depreciation) in fair value of investments:		
Fixed income	(10,860,568)	28,861,690
U.S. equities	42,066,512	24,584,490
International equities	23,284,713	27,709,571
Other investments	21,531	45,244
Alternative investments	17,912,862	14,156,461
Total net realized and unrealized appreciation in fair value of investments	72,425,050	95,357,456
Total net investment gain	92,013,930	115,165,914

The following table presents the investments that represent 5 percent or more of the Master Trust's net assets at December 31, 2013 and 2012:

December 31	2013	2012
	\$	\$
MacKay Shields High Yield Fixed Income Fund	63,615,375	59,303,201
DDJ Mgmt Group Trust High Yield Fixed Income Fund	64,739,383	59,036,232
Pimco - StocksPlus Equity Fund	104,328,775	76,939,871
Marathon International Equity Fund	82,775,691	64,252,698
Hillsw ick Fixed Income Fund	-	57,405,505
Dodge & Cox - Fixed Income Fund	118,108,311	117,041,912
OFI Global Asset Management Emerging Markets Equity Fund	78,107,892	71,173,634
Pimco - Fixed Income Fund	168,436,848	175,022,391
Clifton Group TIPS Fixed Income Fund	101,796,530	112,259,265

* Fund was not 5% or more of the Master Trust's holding as of respective year-end.

5 Investments Certified by Trustee

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Company has obtained a certification from the Trustee as to the completeness and accuracy of the investments and investment activity (except for investments classified as alternative investments and related investment activity) recorded by the Master Trust as of and for the years ended December 31, 2013 and 2012 (the Master Trust certification). Additionally, the Company has obtained a certification from the Trustee related to the Plan's interest in the Master Trust and Master Trust investment activity as of and for the years ended December 31, 2013 and 2012 (the Plan certification). Investment information certified by the Trustee at the Master Trust and Plan levels has not been audited by independent auditors.

At the Master Trust level, the alternative investments and related investment activity as of December 31, 2013 and December 31, 2012 and for the years then ended are detailed below:

December 31	2013	2012
	\$	\$
Private equity investments	97,190,284	92,369,977
Distressed debt	5,967,713	9,858,273
Fund of funds	23,439,145	26,368,929
Total alternative investments	126,597,142	128,597,179

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

For the year ended December 31	2013	2012
	\$	\$
Net realized and unrealized appreciation in fair value of alternative investments	17,912,862	14,156,461

At the Plan level, the Plan's "Interest in the ABB, Inc. Master Trust" as reflected in the accompanying statement of net assets available for benefits and the Plan's "Interest in net investment gain of the ABB Inc. Master Trust" has also been certified by the Trustee. While the plan holds an undivided interest in the Master Trust, the certified amounts for the Plans have been adjusted to reflect the Master Trust alternative investments' fair values and net realized and unrealized appreciation of alternative investment noted above. These amounts represent 11.21% and 19.47% of the Plan's "Interest in the ABB, Inc. Master Trust" and "Interest in net investment gain of the ABB Inc. Master Trust" at December 31, 2013 and for the year then ended and 11.44% and 12.29% of the Plan's "Interest in the ABB, Inc. Master Trust" and "Interest in net investment gain of the ABB Inc. Master Trust" at December 31, 2012 and for the year then ended

6 Fair Value Measurements

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

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

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

The determination of where an asset falls in the hierarchy requires significant judgment. The Plan evaluates its hierarchy disclosures each year and changes in economic conditions or valuation techniques may require the transfer of financial instruments from one fair value level to another. However, the Plan expects changes in classifications between levels will be rare. In such instances, the transfer is reported at the beginning of the reporting period. For the years ended December 31, 2013 and 2012, there were transfers in and out of Levels 2 and 3.

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

Following is a description of the valuation methodologies used for assets and liabilities measured at fair value. There have been no changes in the methodologies used at December 31, 2013 and 2012.

- U.S. fixed income securities consisting primarily of U.S. corporate bonds, U.S. government securities, and short term investments, are valued at the closing price reported on the active market on which the individual securities are traded.
- International fixed income securities consisting primarily of international corporate bonds and international government securities are valued at the net asset value, based on quoted market prices in international markets.

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

The following table sets forth by level, within the fair value hierarchy, the Master Trust's financial instruments at fair value as of December 31, 2013:

As of December 31, 2013	Assets at Fair Value			Total
	Level 1	Level 2	Level 3	
	\$	\$	\$	\$
Assets				
Short term investments (a)	-	35,068,611	-	35,068,611
Collateral held for securities lending (b)	77,509,140	-	-	77,509,140
Fixed income (c)	193,851,166	430,654,577	12,346,958	636,852,701
U.S. equities (d)	48,928,049	105,222,750	-	154,150,799
International equities (e)	82,173,013	94,973,700	-	177,146,713
Alternative investments (f)	-	-	126,597,142	126,597,142
Total assets	402,461,368	665,919,638	138,944,100	1,207,325,106
Liabilities				
Securities on loan (g)	(77,509,140)	-	-	(77,509,140)
Total liabilities	(77,509,140)	-	-	(77,509,140)

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

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

The ASC 820 tables above exclude securities lending losses of \$21,506 at December 31, 2013 and \$275,766 at December 31, 2012, which are in the Master Trust table in Note 4.

- a. This category consists of cash in an interest bearing checking account.
- b. This collateral consists of cash provided by the borrower that is 102% of the value of the securities borrowed; subsequently this cash is invested in an overnight fund consisting of repurchase agreements and time deposits and a liquidating trust invested in repurchase agreements and asset-backed floating rate securities.
- c. This category includes investments in mutual funds and highly diversified pooled and separate accounts that invest in U.S. and internationally issued bonds. For the Level 3 fixed income investments, the Master Trust receives monthly statements from the investments manager. There are currently no redemption restrictions on the Level 1 and Level 2 investments; however, the Level 3 fixed income investment will not have liquidity until the U.K. bankruptcy courts releases the assets.
- d. This category includes investments in mutual funds and highly diversified pooled and separate accounts that invest in U.S. common stocks via direct purchases. There are currently no redemption restrictions on these investments.
- e. This category includes investments in mutual funds and diversified pooled, collective trusts and separate accounts that invest in international common stocks. A currency overlay strategy is also employed to add value and reduce currency risk.
- f. This category includes investments in private equity, distressed debt and fund of funds. By nature, these investments are illiquid and capital calls and distributions are determined by the investment manager. At December 31, 2013, the Master Trust has unfunded commitments of \$9.8 million to be called in future years. The alternative investments include varying redemption restrictions that are dependent upon related market conditions which may dictate timing and redemption amount.
- g. This category includes equities and fixed income securities out on loan supported by cash collateral with value in excess of the value of the securities loaned out.

The table below sets forth a summary of changes in the fair value of the Master Trust's Level 3 financial instruments for the years ended December 31, 2013 and December 31, 2012:

December 31	2013	2012
	\$	\$
Balance, beginning of year	151,712,128	172,569,424
Net realized gains	(558,447)	17,194,623
Changes in unrealized appreciation (depreciation)	8,133,990	(17,089,078)
Net sales	(34,525,836)	(27,050,460)
Return of capital	(135,755)	330,808
Transfers in	19,207,238	9,403,900
Transfers out	(4,889,218)	(3,647,089)
Balance, end of year	138,944,100	151,712,128

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

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

7 Plan Termination

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

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

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

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

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

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

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

Fifth, among all other benefits under the Plan.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the Plan terminates. However, the PBGC does not guarantee all types of benefits under the Plan and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees. For plan terminations occurring during 2013 and 2012, that ceiling, which is adjusted annually, is \$4,943 and \$4,792 per month, respectively. Whether a particular participant's accumulated plan benefit will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the existing assets and the PBGC guaranty.

8 Income Tax Status

The Plan has received a determination letter from the Internal Revenue Service dated June 12, 2012, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the Code) and therefore the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualified status. The Committee believes the Plan is being operated in compliance with the applicable requirements of the Code and therefore believes the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States require plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more-likely-than-not, based on the technical merits, to be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

9 Related-party Transactions

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

10 Prohibited Transaction

The ABB Inc. Master Trust had an \$84,319 receivable at year end 2012 that reflects a prohibited transaction. This prohibited transaction is comprised of external legal fees that occurred as a result of a 2012 Department of Labor exemption request to allow the plan sponsor to make Treasury-bill contributions in lieu of cash contributions. The plan sponsor reimbursed the Master Trust for this amount plus interest during 2013 and took all necessary corrective actions to ensure the Plan and the trust maintain its income tax status as described in Note 8 above. As of December 31, 2013 there are no remaining receivables in the trust attributable to these expenses. There were no additional non-exempt transactions which occurred during the year ended December 31, 2013.

Supplemental Schedule

Schedule G, Part III – Schedule of nonexempt transactions

For the year ended December 31, 2013

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

(e)	(f)	(g)	(h)	(i)	(j)
Selling Price	Lease Rental	Transaction Expenses	Cost of Asset	Current Asset Value	Net Gain (or Loss) on Each Transaction
\$	\$	\$	\$	\$	\$
				4,686	

ABB INC. PENSION PLAN OF FISCHER & PORTER COMPANY

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

EIN #36-3100018

PLAN #006

December 31, 2013

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment	(d) Cost	(e) Current value
*	The Bank of New York Mellon	Non-interest bearing cash	\$366,126	\$366,126
*	Interest in the ABB Inc. Master Trust	ABB Inc. Master Trust	\$59,638,642	\$59,638,642

* Denotes a party-in-interest.