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).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
THE FOSTER WHEELER INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 005

1c Effective date of plan 05/01/1990

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

FOSTER WHEELER INC.

53 FRONTAGE RD
PO BOX 9000
HAMPTON, NJ 08827

2b Employer Identification Number (EIN)
22-3800664

2c Sponsor's telephone number
908-730-4000

2d Business code (see instructions)
541330

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.	10/15/2014	JOHN ROMASKA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	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

RETIREMENT PLANS COMMITTEE OF FOSTER WHEELER INC.
JOHN ROMASKA

3b Administrator's EIN
22-2114042

3c Administrator's telephone number
908-730-4225

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	2832
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**	1564
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	1198
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	2762
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	6
f	Total. Add lines **6d** and **6e**.	**6f**	2768
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	2746
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	131
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:
2E 2F 2G 2J 2K 2S 2T 3H

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 C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
THE FOSTER WHEELER INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 005

C Plan sponsor's name as shown on line 2a of Form 5500
FOSTER WHEELER INC.

D Employer Identification Number (EIN)
22-3800664

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

THE VANGUARD GROUP, INC.

23-1945930

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

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

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

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

THE VANGUARD GROUP, INC

23-1945930

(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?
15 16 25 26 37 52	NONE	86093	Yes [X] No [ ]	Yes [X] No [ ]	0	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 [ ]

(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 [ ]

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)

(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 ☐

(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 ☐

(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

(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

(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

(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

(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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

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
THE FOSTER WHEELER INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 005

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
FOSTER WHEELER INC.

D Employer Identification Number (EIN)
22-3800664

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

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD RETIREMENT SAVINGS TRUST V

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

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)
23-2186884-011	C	31966813

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD RETIREMENT SAVINGS TRUST

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

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)
23-2186884-001	C	0

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)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

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
THE FOSTER WHEELER INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 005

C Plan sponsor's name as shown on line 2a of Form 5500
FOSTER WHEELER INC.

D Employer Identification Number (EIN)
22-3800664

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	6877	3927
(2) Participant contributions	1b(2)	8166	4327
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	14161329	15816470
(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)	2480515	2976273
(9) Value of interest in common/collective trusts	1c(9)	36500093	31966813
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(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)	252958555	303817641
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(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	306115535	354585451
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	306115535	354585451

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	10024802	
	(B) Participants	2a(1)(B)	19791521	
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		29816323
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)	109760	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		109760
	(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)	12653090	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		12653090
	(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)	-970806	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		-970806

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		574711
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(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)		43360484
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		85543562
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	36614791	
(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)		36614791
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	86093	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		86093
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		36700884
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		48842678
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		372762

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) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: EISNERAMPER LLP (2) EIN: 13-1639826

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:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	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	
e	Was this plan covered by a fidelity bond?	4e	X		10000000
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		X	
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)
COVANTA ENERGY SAVINGS PLAN	13-3213657	005

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.

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

A Name of plan
THE FOSTER WHEELER INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 005

C Plan sponsor's name as shown on line 2a of Form 5500
FOSTER WHEELER INC.

D Employer Identification Number (EIN)
22-3800664

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1**

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 23-2186884

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

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: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

EISNERAMPER
ACCOUNTANTS & ADVISORS

FOSTER WHEELER INC.
401(K) PLAN

FINANCIAL STATEMENTS and
SUPPLEMENTAL SCHEDULE

DECEMBER 31, 2013 and 2012

Foster Wheeler Inc.
401(k) Plan
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December 31, 2013 and 2012

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EISNERAMPER
ACCOUNTANTS & ADVISORS

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Participants
Foster Wheeler Inc. 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Foster Wheeler Inc. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to 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 audits 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 U.S. Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information discussed in Note 6, which was certified by Vanguard Fiduciary Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

EISNERAMPER
ACCOUNTANTS & ADVISORS

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2013, which is the responsibility of Plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements, but is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, it is inappropriate to, and we do not, express an opinion on the supplemental schedule referred to above.

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

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

EisnerAmper LLP

Iselin, New Jersey
October 10, 2014

EISNERAMPER LLP

Foster Wheeler Inc.
401(k) Plan
Statements of Net Assets Available for Benefits
As of December 31, 2013 and 2012

	2013	2012
Investments, at fair value		
Participant directed investments	$ 351,600,924	$ 303,619,977
Total investments	351,600,924	303,619,977
Notes receivable from participants	2,976,273	2,480,515
Contributions receivable		
Participant	4,327	8,166
Employer	3,927	6,877
Total contributions receivable	8,254	15,043
Net assets reflecting investments, at fair value	354,585,451	306,115,535
Adjustment from fair value to contract value for interest in collective trust relating to fully benefit-responsive investment contracts	(866,699)	(1,837,505)
Net assets available for benefits	$ 353,718,752	$ 304,278,030

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

Foster Wheeler Inc.
401(k) Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2013

Additions to net assets attributed to	
Investment income	
Interest income	$ 574,711
Dividend income	12,653,090
Net realized appreciation in fair value of investments (see note 4)	43,360,484
Total investment income	56,588,285
Interest on notes receivable	109,760
Contributions	
Participant	19,791,521
Employer	10,024,802
Total contributions	29,816,323
Total additions	86,514,368
Deductions from net assets attributed to	
Benefits paid to participants	36,614,791
Administrative expenses, net	86,093
Total deductions	36,700,884
Net increase prior to transfers	49,813,484
Asset transfers to successor plan	372,762
Net increase	49,440,722
Net assets available for benefits	
Beginning of year	304,278,030
End of year	$ 353,718,752

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

1. Description of the Plan

The following description of the Foster Wheeler Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all eligible employees of Foster Wheeler Inc. (the "Company"). The Plan was established on May 1, 1990 and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Employees are eligible to participate in the Plan if they were full-time salaried employees, part-time employees, temporary employees, or a member of certain collective bargaining units as of March 31, 1990. Full-time employees hired after March 31, 1990 are eligible on the first of the month following 30 days employment. Temporary employees, classified by the Company as a "project hire," and regular part-time employees whose customary rate of employment is more than 1,000 hours of service during the plan year may participate in the Plan on the first day of the month following completion of 90 days of service. If an employee's customary rate of employment is for less than 1,000 hours of service during the plan year or if an employee is otherwise excluded from eligibility as a result of a part-time or temporary classification which imposes an indirect service agreement, then the employee shall be eligible to participate after completing one year of eligibility service.

Eligible employees are automatically enrolled in the Plan with a default participant deferral of 6% of pretax compensation, unless they elect not to participate. There is an automatic 1% annual increase in deferral percentage effective April 1 of each year until the deferral percentage reaches 10%, unless the participant makes an election not to increase the deferral percentage.

Contributions

The maximum allowable participant contribution is 25% of pretax compensation, not to exceed the limits set by the Internal Revenue Service. The Company matches 100% of the first 6% (when measured as a portion of the Participant's compensation on each pay date) of each qualifying participant's elective contribution. Post-tax Roth contributions, including Roth catch-up contributions, are permitted. Participants who are at least age 50 or older during a plan year may make an additional catch-up contribution on a before tax basis. Employee contributions are made by means of payroll deductions and are remitted to Vanguard Fiduciary Trust Company (the "Trustee") each pay period. Company contributions are remitted at the same time.

Vesting

Participants are fully vested in their contributions at all times and become vested in Company contributions at a rate of 20% for one year of completed service and 100% for two years or more of completed service from date of hire.

If an active participant should die or become totally and permanently disabled prior to becoming fully vested, the participant's account will become fully vested.

Distributions, Withdrawals and Transfers
The Plan allows participants to withdraw funds from the Plan only upon retirement, termination of employment, disability, at the age of 59-1/2, death of participant, or qualified hardship. Hardship withdrawals are only permitted in the event of an immediate and severe financial requirement of the participant. Distributions related to retirement, death or termination, are distributed in a lump sum.

As a result of the sale of the Camden, New Jersey waste-to-energy facility in August 2013, plan assets relating to former Camden 401(k) participants totaling $372,762 were transferred into the acquirer's 401(k) plan during the 2013 plan year.

Notes Receivable from Participants
Participants who are active employees may borrow funds from their account in order to meet certain immediate and significant financial needs. Plan participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of: (i) $50,000 less the highest outstanding loan balance in the last 12 months; or (ii) 40% of the participant's vested account balance. Participants may only have one loan outstanding from the Plan at any time. These loans are carried at their unpaid principal balance plus any accrued but unpaid interest, and their terms range up to five years for general purpose loans and up to 15 years for primary residence loans.

These loans are collateralized by the balance in the participant's account and bear interest at 1% above the prime rate on the last day of the preceding calendar quarter in which the loan is approved. The interest rate for loans issued during 2013 was 4.25%. The interest rates for outstanding loans as of both December 31, 2013 and 2012 ranged from 4.25% to 10.0%. Principal and interest amounts are paid ratably through payroll deductions. Delinquent notes receivable from participants are reclassified as distributions based upon the terms of the Plan document.

Forfeitures
In the event a Plan participant's employment with the Company is terminated, the nonvested portion of the account is forfeited and invested in the Vanguard Prime Money Market Fund. Forfeitures and related earnings can be used to reduce future employer contributions or to pay Plan administrative expenses. Employer contributions were reduced by $822,238 and $103,171 for the 2013 and 2012 Plan Years, respectively, from forfeited non-vested accounts. Unused forfeitures at December 31, 2013 and 2012 were $137,384 and $475,512. Approximately $50,000 of the December 31, 2013 balance was used to reduce employer contributions in January 2014.

Participant Accounts
Each participant's account is credited with the participant's contribution and allocations of the Company's contribution and Plan earnings, and charged with an allocation of administrative expenses, including Trustee management fees. These allocations are based on participant earnings and account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants can elect to have their accounts invested in any of the Plan's investment options.

2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, and when applicable, disclosures of contingent assets and liabilities. Actual results could differ from those estimates. Changes in estimates are reflected in the periods in which they become known.

Fully Benefit-Responsive Investment Contracts

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through a collective trust fund, the Vanguard Retirement Savings Trust V as of December 31, 2013 and the Vanguard Retirement Savings Trust as of December 31, 2012. The Statements of Net Assets Available for Benefits presents the fair value of the investment in the collective trust fund as well as the adjustment of the fully benefit-responsive collective trust fund from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. (See Note 5 for discussion of fair value measurement.)

Purchases and sales of securities are recorded on a trade-date basis. Dividend income is recorded on the ex-dividend date. Interest income is recorded as earned on the accrual basis.

The Plan presents in the Statements of Changes in Net Assets Available for Benefits the net appreciation in the fair value of its investments which consists of the realized gains (losses) and the unrealized appreciation (depreciation) on investments bought and sold, as well as held during the year.

Benefit Payments

Benefit payments are recorded when paid.

Expenses of the Plan

The value of each participant's account is net of Trustee management fees. For 2013, Plan expenses included loan fees and managed account fees which were paid by the participating employees who elected loans and chose to utilize Vanguard's investment management services. The Company is responsible for all other costs related to the Plan.

Mutual Fund Fees
Investments in mutual funds are subject to sales charges in the form of front-end loads, back-end loads or 12b-1 fees, which are ongoing fees allowable under Section 12b-1 of the Investment Company Act of 1940. These sales charges are annual fees deducted to pay for marketing and distribution costs of the funds and are deducted prior to the allocation of investment earnings activity and, thus, not separately identifiable as an expense.

Subsequent Events
In January 2014, the 401(k) plan of a Foster Wheeler subsidiary, Yonkers Industries, was merged into the Foster Wheeler Inc. 401(k) plan and the plan assets were transferred and invested in the Foster Wheeler Inc. 401(k) plan.

In May 2014, the Foster Wheeler Twin Cities sole contract to operate the University of Minnesota's power plant ended and was not renewed. The successor services operator, Veolia Energy Services, subsequently employed all personnel from Foster Wheeler Twin Cities. Employer matching contributions to the former Twin Cities 401(k) participants ceased by the end of May 2014. These participants may elect to roll over their 401(k) assets at their discretion, except for those with 401(k) loans who were automatically rolled over to the acquirer's 401(k) plan.

In August 2014, the account balances and notes receivable from participants of transferred employees resulting from Foster Wheeler's acquisition of Siemens Environmental Systems and Services were transferred from the Siemens 401(k) Savings Plan to the Foster Wheeler Inc. 401(k) plan.

The Company evaluated subsequent events through October 10, 2014, which is the date the financial statements were available to be issued.

3. Risks and Uncertainties

The Plan provides for various investment options in a variety of funds. Investments are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits. Users of these financial statements should be aware that the financial markets' volatility may significantly impact the subsequent valuation of the Plan's investments. Accordingly, the valuation of investments at December 31, 2013 may not necessarily be indicative of amounts that could be realized in a current market exchange.

4. Investments

The following table represents the value of individual investments of the Plan at December 31, 2013 and 2012 that are greater than 5% of the Plan's net assets:

	2013	2012
* Vanguard Retirement Savings Trust V (contract value)	$ 31,100,114	$ -
* Vanguard Retirement Savings Trust (contract value)	-	34,662,588
Vanguard Windsor II Fund	48,923,589	40,947,429
Vanguard Wellington Fund	53,948,107	47,091,206
Vanguard Morgan Growth Fund	18,703,406	15,319,128
Vanguard 500 Index Fund	40,257,219	30,233,538
Vanguard International Growth Fund	22,771,867	17,189,614
Vanguard Long-Term Investment Grade Fund	**	15,748,122

* Fair value was $31,966,813 at December 31, 2013 and $36,500,093 at December 31, 2012.

** Represents less than 5% of the Plan's net assets

During 2013, the Plan's participant-directed investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in fair value as follows: All amounts are maintained with mutual funds.

	2013
Mutual funds	$ 43,360,484
Net appreciation in fair value	$ 43,360,484

5. Fair Value Measurements

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

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

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

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

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Collective Trust Funds: Valued at quoted prices in active markets for identical investments and, to a lesser extent, valued using inputs other than quoted prices in active markets. The Plan's investment in the collective trust funds are valued at fair value based on information reported by the investment advisor using the audited financial statements of the collective trusts at year end, with an adjustment to contract value.

Pursuant to the declaration of trust agreements for the Vanguard Retirement Savings Trust V and Vanguard Retirement Savings Trust, the Plan may surrender units in the Trusts in exchange for their full accumulated book value plus an amount of accrued income. Requests for withdrawal must be provided to the Trusts in writing either 12 or more months prior to the designated date of withdrawal or prior to the designated date of withdrawal if the withdrawal is for funding an authorized distribution to a participating beneficiary or requesting the Plan to make an employee-directed investment exchange to non-competing investments. The Trusts, at its sole discretion, may charge a transaction fee for redemptions if it deems the redemption to be disruptive of efficient portfolio management or is likely to impose inordinately high costs on other Participating Trusts.

If the Plan surrenders one or more units in the Trusts for reasons or circumstances other than those described above, the Plan shall receive the unit value plus an amount of accrued income as of the valuation date designated for withdrawal, provided that a written request for withdrawal is provided to the Trustee at least 30 business days prior to the designated date of withdrawal, subject to any limitations on surrender incorporated in any of the underlying investment contracts or other fixed principal investments held by the Trusts.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2013 and 2012:

	Investment Assets at Fair Value as of December 31, 2013			
	Level 1	**Level 2**	**Level 3**	**Total**
Mutual funds:				
Money market	$ 15,816,470			$ 15,816,470
Growth funds	102,727,961			102,727,961
Index funds	52,754,184			52,754,184
Balanced funds	127,816,951			127,816,951
Fixed income funds	20,518,545			20,518,545
Total mutual funds	319,634,111	-	-	319,634,111
Collective trust fund:				
Fixed income fund		31,966,813		31,966,813
Total assets at fair value	$ 319,634,111	$ 31,966,813	$ -	$ 351,600,924

	Investment Assets at Fair Value as of December 31, 2012			
	Level 1	**Level 2**	**Level 3**	**Total**
Mutual funds:				
Money Market	$ 14,161,329			$ 14,161,329
Growth funds	83,489,160			83,489,160
Index funds	37,955,693			37,955,693
Balanced funds	105,739,846			105,739,846
Fixed income funds	25,773,856			25,773,856
Total mutual funds	267,119,884	-	-	267,119,884
Collective trust fund:				
Fixed income fund		36,500,093		36,500,093
Total assets at fair value	$ 267,119,884	$ 36,500,093	$ -	$ 303,619,977

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. For the year ended December 31, 2013, there were no transfers in or out of levels 1, 2 or 3.

6. Information Certified by the Trustee

The Plan administrator has elected the method of compliance permitted by 29CFR2520.103-8 of the U.S. Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under the election, Vanguard Fiduciary Trust Company, the Trustee of the Plan, has certified the completeness and accuracy of all investments and notes receivable from participants and related activities of such assets in the accompanying Statements of Net Assets

Available for Benefits as of December 31, 2013 and 2012, the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2013 and the accompanying supplemental schedule of assets (held at end of year) as of December 31, 2013.

7. Tax Status

The Plan obtained its latest determination letter on May 24, 2011, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with applicable requirements of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter, which expires on January 31, 2015. However, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been made.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by a government authority. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013 and 2012, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine examinations by taxing jurisdictions; however, there are currently no examinations for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2010.

8. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions, and to terminate the Plan at any time subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their contributions. The Plan provides that the net assets of the Plan shall be allocated among the participants and beneficiaries of the Plan in the order provided for in ERISA and its related regulations.

9. Related Party and Party In Interest Transactions

Certain Plan investments are shares of mutual funds (registered investment companies) and a collective investment trust managed by the Trustee. The Trustee is defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Loan fees and managed account fees for the investment management services paid by the Plan approximated $86,100 for the year ended December 31, 2013.

10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements as of December 31, 2013 to Form 5500:

Net assets available for benefits per the financial statements	$	353,718,752
Adjustment from contract value to fair value for fully benefit-responsive investment contracts		866,699
Net assets available for benefits per Form 5500	$	354,585,451

The following is a reconciliation of the increase in net assets for benefits per the financial statements for the year ended December 31, 2013 to Form 5500:

Increase in net assets available for benefits per the financial statements	$	49,440,722
Current year change from contract value to fair value for fully benefit-responsive investment contracts		(970,806)
Asset transfers to successor plan		372,762
Net income per Form 5500	$	48,842,678

Foster Wheeler Inc.
401(k) Plan
Employer Identification No. 22-3800664, Plan No. 005
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2013

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Janus Twenty Fund	Registered Investment Company	**	$ 12,329,099
*	Vanguard 500 Index Fund	Registered Investment Company	**	40,257,219
*	Vanguard International Growth Fund	Registered Investment Company	**	22,771,867
*	Vanguard Long-Term Investment Grade	Registered Investment Company	**	11,807,684
*	Vanguard Morgan Growth Inv	Registered Investment Company	**	18,703,406
*	Vanguard Prime Money Market Fund	Registered Investment Company	**	15,816,470
*	Vanguard Small-Cap Index Inv	Registered Investment Company	**	12,496,965
*	Vanguard Target Retirement 2010	Registered Investment Company	**	3,005,933
*	Vanguard Target Retirement 2015	Registered Investment Company	**	10,991,540
*	Vanguard Target Retirement 2020	Registered Investment Company	**	14,881,644
*	Vanguard Target Retirement 2025	Registered Investment Company	**	10,141,568
*	Vanguard Target Retirement 2030	Registered Investment Company	**	8,641,706
*	Vanguard Target Retirement 2035	Registered Investment Company	**	6,353,940
*	Vanguard Target Retirement 2040	Registered Investment Company	**	5,403,888
*	Vanguard Target Retirement 2045	Registered Investment Company	**	5,386,632
*	Vanguard Target Retirement 2050	Registered Investment Company	**	4,790,168
*	Vanguard Target Retirement 2055	Registered Investment Company	**	642,638
*	Vanguard Target Retirement 2060	Registered Investment Company	**	90,154
*	Vanguard Target Retirement Inc	Registered Investment Company	**	3,539,033
*	Vanguard Total Bond Market Index	Registered Investment Company	**	8,313,135
*	Vanguard Intl Bond Ix	Registered Investment Company	**	397,726
*	Vanguard Wellington Fund	Registered Investment Company	**	53,948,107
*	Vanguard Windsor II Fund	Registered Investment Company	**	48,923,589
*	Vanguard Retirement Savings Trust V	Common/Collective Trust	**	31,966,813
*	Notes Receivable from Participants	Rates 4.25% to 10%	-0-	2,976,273
				$ 354,577,197

* Party-in-interest.
** Not applicable for participant-directed investments.

The information in the schedule has been certified to its completeness and accuracy by the Trustee.

EISNERAMPER
ACCOUNTANTS & ADVISORS

FOSTER WHEELER INC.
401(K) PLAN

FINANCIAL STATEMENTS and
SUPPLEMENTAL SCHEDULE

DECEMBER 31, 2013 and 2012

Foster Wheeler Inc.
401(k) Plan
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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Participants
Foster Wheeler Inc. 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Foster Wheeler Inc. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to 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 audits 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 U.S. Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information discussed in Note 6, which was certified by Vanguard Fiduciary Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

EISNERAMPER
ACCOUNTANTS & ADVISORS

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2013, which is the responsibility of Plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements, but is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, it is inappropriate to, and we do not, express an opinion on the supplemental schedule referred to above.

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

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

EisnerAmper LLP

Iselin, New Jersey
October 10, 2014

EISNERAMPER LLP

Foster Wheeler Inc.
401(k) Plan
Statements of Net Assets Available for Benefits
As of December 31, 2013 and 2012

	2013	2012
Investments, at fair value		
Participant directed investments	$ 351,600,924	$ 303,619,977
Total investments	351,600,924	303,619,977
Notes receivable from participants	2,976,273	2,480,515
Contributions receivable		
Participant	4,327	8,166
Employer	3,927	6,877
Total contributions receivable	8,254	15,043
Net assets reflecting investments, at fair value	354,585,451	306,115,535
Adjustment from fair value to contract value for interest in collective trust relating to fully benefit-responsive investment contracts	(866,699)	(1,837,505)
Net assets available for benefits	$ 353,718,752	$ 304,278,030

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

Foster Wheeler Inc.
401(k) Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2013

Additions to net assets attributed to	
Investment income	
Interest income	$ 574,711
Dividend income	12,653,090
Net realized appreciation in fair value of investments (see note 4)	43,360,484
Total investment income	56,588,285
Interest on notes receivable	109,760
Contributions	
Participant	19,791,521
Employer	10,024,802
Total contributions	29,816,323
Total additions	86,514,368
Deductions from net assets attributed to	
Benefits paid to participants	36,614,791
Administrative expenses, net	86,093
Total deductions	36,700,884
Net increase prior to transfers	49,813,484
Asset transfers to successor plan	372,762
Net increase	49,440,722
Net assets available for benefits	
Beginning of year	304,278,030
End of year	$ 353,718,752

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

1. Description of the Plan

The following description of the Foster Wheeler Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all eligible employees of Foster Wheeler Inc. (the "Company"). The Plan was established on May 1, 1990 and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Employees are eligible to participate in the Plan if they were full-time salaried employees, part-time employees, temporary employees, or a member of certain collective bargaining units as of March 31, 1990. Full-time employees hired after March 31, 1990 are eligible on the first of the month following 30 days employment. Temporary employees, classified by the Company as a "project hire," and regular part-time employees whose customary rate of employment is more than 1,000 hours of service during the plan year may participate in the Plan on the first day of the month following completion of 90 days of service. If an employee's customary rate of employment is for less than 1,000 hours of service during the plan year or if an employee is otherwise excluded from eligibility as a result of a part-time or temporary classification which imposes an indirect service agreement, then the employee shall be eligible to participate after completing one year of eligibility service.

Eligible employees are automatically enrolled in the Plan with a default participant deferral of 6% of pretax compensation, unless they elect not to participate. There is an automatic 1% annual increase in deferral percentage effective April 1 of each year until the deferral percentage reaches 10%, unless the participant makes an election not to increase the deferral percentage.

Contributions

The maximum allowable participant contribution is 25% of pretax compensation, not to exceed the limits set by the Internal Revenue Service. The Company matches 100% of the first 6% (when measured as a portion of the Participant's compensation on each pay date) of each qualifying participant's elective contribution. Post-tax Roth contributions, including Roth catch-up contributions, are permitted. Participants who are at least age 50 or older during a plan year may make an additional catch-up contribution on a before tax basis. Employee contributions are made by means of payroll deductions and are remitted to Vanguard Fiduciary Trust Company (the "Trustee") each pay period. Company contributions are remitted at the same time.

Vesting

Participants are fully vested in their contributions at all times and become vested in Company contributions at a rate of 20% for one year of completed service and 100% for two years or more of completed service from date of hire.

If an active participant should die or become totally and permanently disabled prior to becoming fully vested, the participant's account will become fully vested.

Distributions, Withdrawals and Transfers
The Plan allows participants to withdraw funds from the Plan only upon retirement, termination of employment, disability, at the age of 59-1/2, death of participant, or qualified hardship. Hardship withdrawals are only permitted in the event of an immediate and severe financial requirement of the participant. Distributions related to retirement, death or termination, are distributed in a lump sum.

As a result of the sale of the Camden, New Jersey waste-to-energy facility in August 2013, plan assets relating to former Camden 401(k) participants totaling $372,762 were transferred into the acquirer's 401(k) plan during the 2013 plan year.

Notes Receivable from Participants
Participants who are active employees may borrow funds from their account in order to meet certain immediate and significant financial needs. Plan participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of: (i) $50,000 less the highest outstanding loan balance in the last 12 months; or (ii) 40% of the participant's vested account balance. Participants may only have one loan outstanding from the Plan at any time. These loans are carried at their unpaid principal balance plus any accrued but unpaid interest, and their terms range up to five years for general purpose loans and up to 15 years for primary residence loans.

These loans are collateralized by the balance in the participant's account and bear interest at 1% above the prime rate on the last day of the preceding calendar quarter in which the loan is approved. The interest rate for loans issued during 2013 was 4.25%. The interest rates for outstanding loans as of both December 31, 2013 and 2012 ranged from 4.25% to 10.0%. Principal and interest amounts are paid ratably through payroll deductions. Delinquent notes receivable from participants are reclassified as distributions based upon the terms of the Plan document.

Forfeitures
In the event a Plan participant's employment with the Company is terminated, the nonvested portion of the account is forfeited and invested in the Vanguard Prime Money Market Fund. Forfeitures and related earnings can be used to reduce future employer contributions or to pay Plan administrative expenses. Employer contributions were reduced by $822,238 and $103,171 for the 2013 and 2012 Plan Years, respectively, from forfeited non-vested accounts. Unused forfeitures at December 31, 2013 and 2012 were $137,384 and $475,512. Approximately $50,000 of the December 31, 2013 balance was used to reduce employer contributions in January 2014.

Participant Accounts
Each participant's account is credited with the participant's contribution and allocations of the Company's contribution and Plan earnings, and charged with an allocation of administrative expenses, including Trustee management fees. These allocations are based on participant earnings and account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants can elect to have their accounts invested in any of the Plan's investment options.

2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, and when applicable, disclosures of contingent assets and liabilities. Actual results could differ from those estimates. Changes in estimates are reflected in the periods in which they become known.

Fully Benefit-Responsive Investment Contracts

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through a collective trust fund, the Vanguard Retirement Savings Trust V as of December 31, 2013 and the Vanguard Retirement Savings Trust as of December 31, 2012. The Statements of Net Assets Available for Benefits presents the fair value of the investment in the collective trust fund as well as the adjustment of the fully benefit-responsive collective trust fund from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. (See Note 5 for discussion of fair value measurement.)

Purchases and sales of securities are recorded on a trade-date basis. Dividend income is recorded on the ex-dividend date. Interest income is recorded as earned on the accrual basis.

The Plan presents in the Statements of Changes in Net Assets Available for Benefits the net appreciation in the fair value of its investments which consists of the realized gains (losses) and the unrealized appreciation (depreciation) on investments bought and sold, as well as held during the year.

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Benefit payments are recorded when paid.

Expenses of the Plan

The value of each participant's account is net of Trustee management fees. For 2013, Plan expenses included loan fees and managed account fees which were paid by the participating employees who elected loans and chose to utilize Vanguard's investment management services. The Company is responsible for all other costs related to the Plan.

Mutual Fund Fees
Investments in mutual funds are subject to sales charges in the form of front-end loads, back-end loads or 12b-1 fees, which are ongoing fees allowable under Section 12b-1 of the Investment Company Act of 1940. These sales charges are annual fees deducted to pay for marketing and distribution costs of the funds and are deducted prior to the allocation of investment earnings activity and, thus, not separately identifiable as an expense.

Subsequent Events
In January 2014, the 401(k) plan of a Foster Wheeler subsidiary, Yonkers Industries, was merged into the Foster Wheeler Inc. 401(k) plan and the plan assets were transferred and invested in the Foster Wheeler Inc. 401(k) plan.

In May 2014, the Foster Wheeler Twin Cities sole contract to operate the University of Minnesota's power plant ended and was not renewed. The successor services operator, Veolia Energy Services, subsequently employed all personnel from Foster Wheeler Twin Cities. Employer matching contributions to the former Twin Cities 401(k) participants ceased by the end of May 2014. These participants may elect to roll over their 401(k) assets at their discretion, except for those with 401(k) loans who were automatically rolled over to the acquirer's 401(k) plan.

In August 2014, the account balances and notes receivable from participants of transferred employees resulting from Foster Wheeler's acquisition of Siemens Environmental Systems and Services were transferred from the Siemens 401(k) Savings Plan to the Foster Wheeler Inc. 401(k) plan.

The Company evaluated subsequent events through October 10, 2014, which is the date the financial statements were available to be issued.

3. Risks and Uncertainties

The Plan provides for various investment options in a variety of funds. Investments are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits. Users of these financial statements should be aware that the financial markets' volatility may significantly impact the subsequent valuation of the Plan's investments. Accordingly, the valuation of investments at December 31, 2013 may not necessarily be indicative of amounts that could be realized in a current market exchange.

4. Investments

The following table represents the value of individual investments of the Plan at December 31, 2013 and 2012 that are greater than 5% of the Plan's net assets:

	2013	2012
* Vanguard Retirement Savings Trust V (contract value)	$ 31,100,114	$ -
* Vanguard Retirement Savings Trust (contract value)	-	34,662,588
Vanguard Windsor II Fund	48,923,589	40,947,429
Vanguard Wellington Fund	53,948,107	47,091,206
Vanguard Morgan Growth Fund	18,703,406	15,319,128
Vanguard 500 Index Fund	40,257,219	30,233,538
Vanguard International Growth Fund	22,771,867	17,189,614
Vanguard Long-Term Investment Grade Fund	**	15,748,122

* Fair value was $31,966,813 at December 31, 2013 and $36,500,093 at December 31, 2012.

** Represents less than 5% of the Plan's net assets

During 2013, the Plan's participant-directed investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in fair value as follows: All amounts are maintained with mutual funds.

	2013
Mutual funds	$ 43,360,484
Net appreciation in fair value	$ 43,360,484

5. Fair Value Measurements

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

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

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

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

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Collective Trust Funds: Valued at quoted prices in active markets for identical investments and, to a lesser extent, valued using inputs other than quoted prices in active markets. The Plan's investment in the collective trust funds are valued at fair value based on information reported by the investment advisor using the audited financial statements of the collective trusts at year end, with an adjustment to contract value.

Pursuant to the declaration of trust agreements for the Vanguard Retirement Savings Trust V and Vanguard Retirement Savings Trust, the Plan may surrender units in the Trusts in exchange for their full accumulated book value plus an amount of accrued income. Requests for withdrawal must be provided to the Trusts in writing either 12 or more months prior to the designated date of withdrawal or prior to the designated date of withdrawal if the withdrawal is for funding an authorized distribution to a participating beneficiary or requesting the Plan to make an employee-directed investment exchange to non-competing investments. The Trusts, at its sole discretion, may charge a transaction fee for redemptions if it deems the redemption to be disruptive of efficient portfolio management or is likely to impose inordinately high costs on other Participating Trusts.

If the Plan surrenders one or more units in the Trusts for reasons or circumstances other than those described above, the Plan shall receive the unit value plus an amount of accrued income as of the valuation date designated for withdrawal, provided that a written request for withdrawal is provided to the Trustee at least 30 business days prior to the designated date of withdrawal, subject to any limitations on surrender incorporated in any of the underlying investment contracts or other fixed principal investments held by the Trusts.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2013 and 2012:

	Investment Assets at Fair Value as of December 31, 2013			
	Level 1	**Level 2**	**Level 3**	**Total**
Mutual funds:				
Money market	$ 15,816,470			$ 15,816,470
Growth funds	102,727,961			102,727,961
Index funds	52,754,184			52,754,184
Balanced funds	127,816,951			127,816,951
Fixed income funds	20,518,545			20,518,545
Total mutual funds	319,634,111	-	-	319,634,111
Collective trust fund:				
Fixed income fund		31,966,813		31,966,813
Total assets at fair value	$ 319,634,111	$ 31,966,813	$ -	$ 351,600,924

	Investment Assets at Fair Value as of December 31, 2012			
	Level 1	**Level 2**	**Level 3**	**Total**
Mutual funds:				
Money Market	$ 14,161,329			$ 14,161,329
Growth funds	83,489,160			83,489,160
Index funds	37,955,693			37,955,693
Balanced funds	105,739,846			105,739,846
Fixed income funds	25,773,856			25,773,856
Total mutual funds	267,119,884	-	-	267,119,884
Collective trust fund:				
Fixed income fund		36,500,093		36,500,093
Total assets at fair value	$ 267,119,884	$ 36,500,093	$ -	$ 303,619,977

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. For the year ended December 31, 2013, there were no transfers in or out of levels 1, 2 or 3.

6. Information Certified by the Trustee

The Plan administrator has elected the method of compliance permitted by 29CFR2520.103-8 of the U.S. Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under the election, Vanguard Fiduciary Trust Company, the Trustee of the Plan, has certified the completeness and accuracy of all investments and notes receivable from participants and related activities of such assets in the accompanying Statements of Net Assets

Available for Benefits as of December 31, 2013 and 2012, the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2013 and the accompanying supplemental schedule of assets (held at end of year) as of December 31, 2013.

7. Tax Status

The Plan obtained its latest determination letter on May 24, 2011, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with applicable requirements of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter, which expires on January 31, 2015. However, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been made.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by a government authority. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013 and 2012, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine examinations by taxing jurisdictions; however, there are currently no examinations for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2010.

8. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions, and to terminate the Plan at any time subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their contributions. The Plan provides that the net assets of the Plan shall be allocated among the participants and beneficiaries of the Plan in the order provided for in ERISA and its related regulations.

9. Related Party and Party In Interest Transactions

Certain Plan investments are shares of mutual funds (registered investment companies) and a collective investment trust managed by the Trustee. The Trustee is defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Loan fees and managed account fees for the investment management services paid by the Plan approximated $86,100 for the year ended December 31, 2013.

10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements as of December 31, 2013 to Form 5500:

Net assets available for benefits per the financial statements	$	353,718,752
Adjustment from contract value to fair value for fully benefit-responsive investment contracts		866,699
Net assets available for benefits per Form 5500	$	354,585,451

The following is a reconciliation of the increase in net assets for benefits per the financial statements for the year ended December 31, 2013 to Form 5500:

Increase in net assets available for benefits per the financial statements	$	49,440,722
Current year change from contract value to fair value for fully benefit-responsive investment contracts		(970,806)
Asset transfers to successor plan		372,762
Net income per Form 5500	$	48,842,678

Foster Wheeler Inc.
401(k) Plan
Employer Identification No. 22-3800664, Plan No. 005
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2013

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Janus Twenty Fund	Registered Investment Company	**	$ 12,329,099
*	Vanguard 500 Index Fund	Registered Investment Company	**	40,257,219
*	Vanguard International Growth Fund	Registered Investment Company	**	22,771,867
*	Vanguard Long-Term Investment Grade	Registered Investment Company	**	11,807,684
*	Vanguard Morgan Growth Inv	Registered Investment Company	**	18,703,406
*	Vanguard Prime Money Market Fund	Registered Investment Company	**	15,816,470
*	Vanguard Small-Cap Index Inv	Registered Investment Company	**	12,496,965
*	Vanguard Target Retirement 2010	Registered Investment Company	**	3,005,933
*	Vanguard Target Retirement 2015	Registered Investment Company	**	10,991,540
*	Vanguard Target Retirement 2020	Registered Investment Company	**	14,881,644
*	Vanguard Target Retirement 2025	Registered Investment Company	**	10,141,568
*	Vanguard Target Retirement 2030	Registered Investment Company	**	8,641,706
*	Vanguard Target Retirement 2035	Registered Investment Company	**	6,353,940
*	Vanguard Target Retirement 2040	Registered Investment Company	**	5,403,888
*	Vanguard Target Retirement 2045	Registered Investment Company	**	5,386,632
*	Vanguard Target Retirement 2050	Registered Investment Company	**	4,790,168
*	Vanguard Target Retirement 2055	Registered Investment Company	**	642,638
*	Vanguard Target Retirement 2060	Registered Investment Company	**	90,154
*	Vanguard Target Retirement Inc	Registered Investment Company	**	3,539,033
*	Vanguard Total Bond Market Index	Registered Investment Company	**	8,313,135
*	Vanguard Intl Bond Ix	Registered Investment Company	**	397,726
*	Vanguard Wellington Fund	Registered Investment Company	**	53,948,107
*	Vanguard Windsor II Fund	Registered Investment Company	**	48,923,589
*	Vanguard Retirement Savings Trust V	Common/Collective Trust	**	31,966,813
*	Notes Receivable from Participants	Rates 4.25% to 10%	-0-	2,976,273
				$ 354,577,197

* Party-in-interest.
** Not applicable for participant-directed investments.

The information in the schedule has been certified to its completeness and accuracy by the Trustee.

EISNERAMPER
ACCOUNTANTS & ADVISORS

FOSTER WHEELER INC.
401(K) PLAN

FINANCIAL STATEMENTS and
SUPPLEMENTAL SCHEDULE

DECEMBER 31, 2013 and 2012

Foster Wheeler Inc.
401(k) Plan
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December 31, 2013 and 2012

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Participants
Foster Wheeler Inc. 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Foster Wheeler Inc. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to 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 audits 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 U.S. Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information discussed in Note 6, which was certified by Vanguard Fiduciary Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

EISNERAMPER
ACCOUNTANTS & ADVISORS

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2013, which is the responsibility of Plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements, but is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, it is inappropriate to, and we do not, express an opinion on the supplemental schedule referred to above.

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

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

EisnerAmper LLP

Iselin, New Jersey
October 10, 2014

EISNERAMPER LLP

Foster Wheeler Inc.
401(k) Plan
Statements of Net Assets Available for Benefits
As of December 31, 2013 and 2012

	2013	2012
Investments, at fair value		
Participant directed investments	$ 351,600,924	$ 303,619,977
Total investments	351,600,924	303,619,977
Notes receivable from participants	2,976,273	2,480,515
Contributions receivable		
Participant	4,327	8,166
Employer	3,927	6,877
Total contributions receivable	8,254	15,043
Net assets reflecting investments, at fair value	354,585,451	306,115,535
Adjustment from fair value to contract value for interest in collective trust relating to fully benefit-responsive investment contracts	(866,699)	(1,837,505)
Net assets available for benefits	$ 353,718,752	$ 304,278,030

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

Foster Wheeler Inc.
401(k) Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2013

Additions to net assets attributed to	
Investment income	
Interest income	$ 574,711
Dividend income	12,653,090
Net realized appreciation in fair value of investments (see note 4)	43,360,484
Total investment income	56,588,285
Interest on notes receivable	109,760
Contributions	
Participant	19,791,521
Employer	10,024,802
Total contributions	29,816,323
Total additions	86,514,368
Deductions from net assets attributed to	
Benefits paid to participants	36,614,791
Administrative expenses, net	86,093
Total deductions	36,700,884
Net increase prior to transfers	49,813,484
Asset transfers to successor plan	372,762
Net increase	49,440,722
Net assets available for benefits	
Beginning of year	304,278,030
End of year	$ 353,718,752

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

1. Description of the Plan

The following description of the Foster Wheeler Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all eligible employees of Foster Wheeler Inc. (the "Company"). The Plan was established on May 1, 1990 and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Employees are eligible to participate in the Plan if they were full-time salaried employees, part-time employees, temporary employees, or a member of certain collective bargaining units as of March 31, 1990. Full-time employees hired after March 31, 1990 are eligible on the first of the month following 30 days employment. Temporary employees, classified by the Company as a "project hire," and regular part-time employees whose customary rate of employment is more than 1,000 hours of service during the plan year may participate in the Plan on the first day of the month following completion of 90 days of service. If an employee's customary rate of employment is for less than 1,000 hours of service during the plan year or if an employee is otherwise excluded from eligibility as a result of a part-time or temporary classification which imposes an indirect service agreement, then the employee shall be eligible to participate after completing one year of eligibility service.

Eligible employees are automatically enrolled in the Plan with a default participant deferral of 6% of pretax compensation, unless they elect not to participate. There is an automatic 1% annual increase in deferral percentage effective April 1 of each year until the deferral percentage reaches 10%, unless the participant makes an election not to increase the deferral percentage.

Contributions

The maximum allowable participant contribution is 25% of pretax compensation, not to exceed the limits set by the Internal Revenue Service. The Company matches 100% of the first 6% (when measured as a portion of the Participant's compensation on each pay date) of each qualifying participant's elective contribution. Post-tax Roth contributions, including Roth catch-up contributions, are permitted. Participants who are at least age 50 or older during a plan year may make an additional catch-up contribution on a before tax basis. Employee contributions are made by means of payroll deductions and are remitted to Vanguard Fiduciary Trust Company (the "Trustee") each pay period. Company contributions are remitted at the same time.

Vesting

Participants are fully vested in their contributions at all times and become vested in Company contributions at a rate of 20% for one year of completed service and 100% for two years or more of completed service from date of hire.

If an active participant should die or become totally and permanently disabled prior to becoming fully vested, the participant's account will become fully vested.

Distributions, Withdrawals and Transfers
The Plan allows participants to withdraw funds from the Plan only upon retirement, termination of employment, disability, at the age of 59-1/2, death of participant, or qualified hardship. Hardship withdrawals are only permitted in the event of an immediate and severe financial requirement of the participant. Distributions related to retirement, death or termination, are distributed in a lump sum.

As a result of the sale of the Camden, New Jersey waste-to-energy facility in August 2013, plan assets relating to former Camden 401(k) participants totaling $372,762 were transferred into the acquirer's 401(k) plan during the 2013 plan year.

Notes Receivable from Participants
Participants who are active employees may borrow funds from their account in order to meet certain immediate and significant financial needs. Plan participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of: (i) $50,000 less the highest outstanding loan balance in the last 12 months; or (ii) 40% of the participant's vested account balance. Participants may only have one loan outstanding from the Plan at any time. These loans are carried at their unpaid principal balance plus any accrued but unpaid interest, and their terms range up to five years for general purpose loans and up to 15 years for primary residence loans.

These loans are collateralized by the balance in the participant's account and bear interest at 1% above the prime rate on the last day of the preceding calendar quarter in which the loan is approved. The interest rate for loans issued during 2013 was 4.25%. The interest rates for outstanding loans as of both December 31, 2013 and 2012 ranged from 4.25% to 10.0%. Principal and interest amounts are paid ratably through payroll deductions. Delinquent notes receivable from participants are reclassified as distributions based upon the terms of the Plan document.

Forfeitures
In the event a Plan participant's employment with the Company is terminated, the nonvested portion of the account is forfeited and invested in the Vanguard Prime Money Market Fund. Forfeitures and related earnings can be used to reduce future employer contributions or to pay Plan administrative expenses. Employer contributions were reduced by $822,238 and $103,171 for the 2013 and 2012 Plan Years, respectively, from forfeited non-vested accounts. Unused forfeitures at December 31, 2013 and 2012 were $137,384 and $475,512. Approximately $50,000 of the December 31, 2013 balance was used to reduce employer contributions in January 2014.

Participant Accounts
Each participant's account is credited with the participant's contribution and allocations of the Company's contribution and Plan earnings, and charged with an allocation of administrative expenses, including Trustee management fees. These allocations are based on participant earnings and account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants can elect to have their accounts invested in any of the Plan's investment options.

2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, and when applicable, disclosures of contingent assets and liabilities. Actual results could differ from those estimates. Changes in estimates are reflected in the periods in which they become known.

Fully Benefit-Responsive Investment Contracts

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through a collective trust fund, the Vanguard Retirement Savings Trust V as of December 31, 2013 and the Vanguard Retirement Savings Trust as of December 31, 2012. The Statements of Net Assets Available for Benefits presents the fair value of the investment in the collective trust fund as well as the adjustment of the fully benefit-responsive collective trust fund from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. (See Note 5 for discussion of fair value measurement.)

Purchases and sales of securities are recorded on a trade-date basis. Dividend income is recorded on the ex-dividend date. Interest income is recorded as earned on the accrual basis.

The Plan presents in the Statements of Changes in Net Assets Available for Benefits the net appreciation in the fair value of its investments which consists of the realized gains (losses) and the unrealized appreciation (depreciation) on investments bought and sold, as well as held during the year.

Benefit Payments

Benefit payments are recorded when paid.

Expenses of the Plan

The value of each participant's account is net of Trustee management fees. For 2013, Plan expenses included loan fees and managed account fees which were paid by the participating employees who elected loans and chose to utilize Vanguard's investment management services. The Company is responsible for all other costs related to the Plan.

Mutual Fund Fees
Investments in mutual funds are subject to sales charges in the form of front-end loads, back-end loads or 12b-1 fees, which are ongoing fees allowable under Section 12b-1 of the Investment Company Act of 1940. These sales charges are annual fees deducted to pay for marketing and distribution costs of the funds and are deducted prior to the allocation of investment earnings activity and, thus, not separately identifiable as an expense.

Subsequent Events
In January 2014, the 401(k) plan of a Foster Wheeler subsidiary, Yonkers Industries, was merged into the Foster Wheeler Inc. 401(k) plan and the plan assets were transferred and invested in the Foster Wheeler Inc. 401(k) plan.

In May 2014, the Foster Wheeler Twin Cities sole contract to operate the University of Minnesota's power plant ended and was not renewed. The successor services operator, Veolia Energy Services, subsequently employed all personnel from Foster Wheeler Twin Cities. Employer matching contributions to the former Twin Cities 401(k) participants ceased by the end of May 2014. These participants may elect to roll over their 401(k) assets at their discretion, except for those with 401(k) loans who were automatically rolled over to the acquirer's 401(k) plan.

In August 2014, the account balances and notes receivable from participants of transferred employees resulting from Foster Wheeler's acquisition of Siemens Environmental Systems and Services were transferred from the Siemens 401(k) Savings Plan to the Foster Wheeler Inc. 401(k) plan.

The Company evaluated subsequent events through October 10, 2014, which is the date the financial statements were available to be issued.

3. Risks and Uncertainties

The Plan provides for various investment options in a variety of funds. Investments are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits. Users of these financial statements should be aware that the financial markets' volatility may significantly impact the subsequent valuation of the Plan's investments. Accordingly, the valuation of investments at December 31, 2013 may not necessarily be indicative of amounts that could be realized in a current market exchange.

4. Investments

The following table represents the value of individual investments of the Plan at December 31, 2013 and 2012 that are greater than 5% of the Plan's net assets:

	2013	2012
* Vanguard Retirement Savings Trust V (contract value)	$ 31,100,114	$ -
* Vanguard Retirement Savings Trust (contract value)	-	34,662,588
Vanguard Windsor II Fund	48,923,589	40,947,429
Vanguard Wellington Fund	53,948,107	47,091,206
Vanguard Morgan Growth Fund	18,703,406	15,319,128
Vanguard 500 Index Fund	40,257,219	30,233,538
Vanguard International Growth Fund	22,771,867	17,189,614
Vanguard Long-Term Investment Grade Fund	**	15,748,122

* Fair value was $31,966,813 at December 31, 2013 and $36,500,093 at December 31, 2012.

** Represents less than 5% of the Plan's net assets

During 2013, the Plan's participant-directed investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in fair value as follows: All amounts are maintained with mutual funds.

	2013
Mutual funds	$ 43,360,484
Net appreciation in fair value	$ 43,360,484

5. Fair Value Measurements

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

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

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

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

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Collective Trust Funds: Valued at quoted prices in active markets for identical investments and, to a lesser extent, valued using inputs other than quoted prices in active markets. The Plan's investment in the collective trust funds are valued at fair value based on information reported by the investment advisor using the audited financial statements of the collective trusts at year end, with an adjustment to contract value.

Pursuant to the declaration of trust agreements for the Vanguard Retirement Savings Trust V and Vanguard Retirement Savings Trust, the Plan may surrender units in the Trusts in exchange for their full accumulated book value plus an amount of accrued income. Requests for withdrawal must be provided to the Trusts in writing either 12 or more months prior to the designated date of withdrawal or prior to the designated date of withdrawal if the withdrawal is for funding an authorized distribution to a participating beneficiary or requesting the Plan to make an employee-directed investment exchange to non-competing investments. The Trusts, at its sole discretion, may charge a transaction fee for redemptions if it deems the redemption to be disruptive of efficient portfolio management or is likely to impose inordinately high costs on other Participating Trusts.

If the Plan surrenders one or more units in the Trusts for reasons or circumstances other than those described above, the Plan shall receive the unit value plus an amount of accrued income as of the valuation date designated for withdrawal, provided that a written request for withdrawal is provided to the Trustee at least 30 business days prior to the designated date of withdrawal, subject to any limitations on surrender incorporated in any of the underlying investment contracts or other fixed principal investments held by the Trusts.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2013 and 2012:

	Investment Assets at Fair Value as of December 31, 2013			
	Level 1	**Level 2**	**Level 3**	**Total**
Mutual funds:				
Money market	$ 15,816,470			$ 15,816,470
Growth funds	102,727,961			102,727,961
Index funds	52,754,184			52,754,184
Balanced funds	127,816,951			127,816,951
Fixed income funds	20,518,545			20,518,545
Total mutual funds	319,634,111	-	-	319,634,111
Collective trust fund:				
Fixed income fund		31,966,813		31,966,813
Total assets at fair value	$ 319,634,111	$ 31,966,813	$ -	$ 351,600,924

	Investment Assets at Fair Value as of December 31, 2012			
	Level 1	**Level 2**	**Level 3**	**Total**
Mutual funds:				
Money Market	$ 14,161,329			$ 14,161,329
Growth funds	83,489,160			83,489,160
Index funds	37,955,693			37,955,693
Balanced funds	105,739,846			105,739,846
Fixed income funds	25,773,856			25,773,856
Total mutual funds	267,119,884	-	-	267,119,884
Collective trust fund:				
Fixed income fund		36,500,093		36,500,093
Total assets at fair value	$ 267,119,884	$ 36,500,093	$ -	$ 303,619,977

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. For the year ended December 31, 2013, there were no transfers in or out of levels 1, 2 or 3.

6. Information Certified by the Trustee

The Plan administrator has elected the method of compliance permitted by 29CFR2520.103-8 of the U.S. Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under the election, Vanguard Fiduciary Trust Company, the Trustee of the Plan, has certified the completeness and accuracy of all investments and notes receivable from participants and related activities of such assets in the accompanying Statements of Net Assets

Available for Benefits as of December 31, 2013 and 2012, the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2013 and the accompanying supplemental schedule of assets (held at end of year) as of December 31, 2013.

7. Tax Status

The Plan obtained its latest determination letter on May 24, 2011, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with applicable requirements of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter, which expires on January 31, 2015. However, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been made.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by a government authority. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013 and 2012, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine examinations by taxing jurisdictions; however, there are currently no examinations for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2010.

8. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions, and to terminate the Plan at any time subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their contributions. The Plan provides that the net assets of the Plan shall be allocated among the participants and beneficiaries of the Plan in the order provided for in ERISA and its related regulations.

9. Related Party and Party In Interest Transactions

Certain Plan investments are shares of mutual funds (registered investment companies) and a collective investment trust managed by the Trustee. The Trustee is defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Loan fees and managed account fees for the investment management services paid by the Plan approximated $86,100 for the year ended December 31, 2013.

10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements as of December 31, 2013 to Form 5500:

Net assets available for benefits per the financial statements	$	353,718,752
Adjustment from contract value to fair value for fully benefit-responsive investment contracts		866,699
Net assets available for benefits per Form 5500	$	354,585,451

The following is a reconciliation of the increase in net assets for benefits per the financial statements for the year ended December 31, 2013 to Form 5500:

Increase in net assets available for benefits per the financial statements	$	49,440,722
Current year change from contract value to fair value for fully benefit-responsive investment contracts		(970,806)
Asset transfers to successor plan		372,762
Net income per Form 5500	$	48,842,678

Foster Wheeler Inc.
401(k) Plan
Employer Identification No. 22-3800664, Plan No. 005
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2013

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Janus Twenty Fund	Registered Investment Company	**	$ 12,329,099
*	Vanguard 500 Index Fund	Registered Investment Company	**	40,257,219
*	Vanguard International Growth Fund	Registered Investment Company	**	22,771,867
*	Vanguard Long-Term Investment Grade	Registered Investment Company	**	11,807,684
*	Vanguard Morgan Growth Inv	Registered Investment Company	**	18,703,406
*	Vanguard Prime Money Market Fund	Registered Investment Company	**	15,816,470
*	Vanguard Small-Cap Index Inv	Registered Investment Company	**	12,496,965
*	Vanguard Target Retirement 2010	Registered Investment Company	**	3,005,933
*	Vanguard Target Retirement 2015	Registered Investment Company	**	10,991,540
*	Vanguard Target Retirement 2020	Registered Investment Company	**	14,881,644
*	Vanguard Target Retirement 2025	Registered Investment Company	**	10,141,568
*	Vanguard Target Retirement 2030	Registered Investment Company	**	8,641,706
*	Vanguard Target Retirement 2035	Registered Investment Company	**	6,353,940
*	Vanguard Target Retirement 2040	Registered Investment Company	**	5,403,888
*	Vanguard Target Retirement 2045	Registered Investment Company	**	5,386,632
*	Vanguard Target Retirement 2050	Registered Investment Company	**	4,790,168
*	Vanguard Target Retirement 2055	Registered Investment Company	**	642,638
*	Vanguard Target Retirement 2060	Registered Investment Company	**	90,154
*	Vanguard Target Retirement Inc	Registered Investment Company	**	3,539,033
*	Vanguard Total Bond Market Index	Registered Investment Company	**	8,313,135
*	Vanguard Intl Bond Ix	Registered Investment Company	**	397,726
*	Vanguard Wellington Fund	Registered Investment Company	**	53,948,107
*	Vanguard Windsor II Fund	Registered Investment Company	**	48,923,589
*	Vanguard Retirement Savings Trust V	Common/Collective Trust	**	31,966,813
*	Notes Receivable from Participants	Rates 4.25% to 10%	-0-	2,976,273
				$ 354,577,197

* Party-in-interest.
** Not applicable for participant-directed investments.

The information in the schedule has been certified to its completeness and accuracy by the Trustee.