

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>04/01/2013</u> and ending <u>03/31/2014</u>	
A This return/report is for:	☒ a multiemployer plan; ☐ a multiple-employer plan; or ☐ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☐ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>PLUMBERS & PIPEFITTERS LOCAL NO 189 RETIREMENT SAVINGS PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>003</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>06/01/1982</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>003</u>	1c Effective date of plan <u>06/01/1982</u>	
1b Three-digit plan number (PN) ▶	<u>003</u>				
1c Effective date of plan <u>06/01/1982</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>PLUMBERS & PIPEFITTERS MECHANICAL</u> <u>1230 KINNEAR ROAD</u> <u>COLUMBUS, OH 43212-1154</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>31-0894807</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>614-486-5203</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541990</u></td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>31-0894807</u>	2c Sponsor's telephone number <u>614-486-5203</u>	2d Business code (see instructions) <u>541990</u>	
2b Employer Identification Number (EIN) <u>31-0894807</u>					
2c Sponsor's telephone number <u>614-486-5203</u>					
2d Business code (see instructions) <u>541990</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	01/09/2015	JAMES WRIGHT
	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 PLUMBERS & PIPEFITTERS 189 WELFARE ADMINISTRATORS FUND		3b Administrator's EIN 31-6035546
		3c Administrator's telephone number 614-486-5203
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	1312
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	848
b Retired or separated participants receiving benefits	6b	75
c Other retired or separated participants entitled to future benefits.....	6c	316
d Subtotal. Add lines 6a , 6b , and 6c	6d	1239
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	
f Total. Add lines 6d and 6e	6f	1239
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	44
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2B		
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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2013
		This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 04/01/2013 and ending 03/31/2014

A Name of plan <u>PLUMBERS & PIPEFITTERS LOCAL NO 189 RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>PLUMBERS & PIPEFITTERS MECHANICAL</u>	D Employer Identification Number (EIN) <u>31-0894807</u>

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

SEI INVESTMENTS MANAGEMENT CORP

1 FREEDOM VALLEY DRIVE
OAKS, PA 19456

04-2452803

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	PARTY IN INTEREST	333761	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

VORYS SATER ET AL

52 E GAY STREET
COLUMBUS, OH 43215

31-4333125

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29	PARTY IN INTEREST	23925	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FRUSH & ASSOCIATES INC

699 S FRONT STREET
COLUMBUS, OH 43206

31-1308134

(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?
10	PARTY IN INTEREST	10800	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)

SEI PRIVATE TRUST CO

1 FREEDOM VALLEY DRIVE
OAKS, PA 19456

23-3060382

(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?
19	PARTY IN INTEREST	21738	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

WELFARE FUND - ADMINISTRATOR

1230 KINNAR ROAD
COLUMBUS, OH 43212

31-6035546

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	AFFILIATE	58215	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>04/01/2013</u> and ending <u>03/31/2014</u>		
A Name of plan <u>PLUMBERS & PIPEFITTERS LOCAL NO 189 RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ►	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>PLUMBERS & PIPEFITTERS MECHANICAL</u>	D Employer Identification Number (EIN) <u>31-0894807</u>	

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	1874763	1176089
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	679344	997234
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	120388	126690
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	379610	330630
(9) Value of interest in common/collective trusts	1c(9)		0
(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)	104604826	115939115
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e	9901	
f Total assets (add all amounts in lines 1a through 1e)	1f	107668832	118569758

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	102941	238114
i Acquisition indebtedness	1i		
j Other liabilities	1j	17000	17000
k Total liabilities (add all amounts in lines 1g through 1j)	1k	119941	255114

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	107548891	118314644
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	6242262	
(B) Participants	2a(1)(B)	2000	
(C) Others (including rollovers)	2a(1)(C)	1448853	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		7693115

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	11050	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		11050

(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)	2609638	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2609638

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	356524	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	356524	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		

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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(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)		5837477
c Other income	2c		528
d Total income. Add all income amounts in column (b) and enter total	2d		16151808

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4782826	
(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)		4782826
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		128750
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	34725	
(2) Contract administrator fees	2i(2)	58215	
(3) Investment advisory and management fees	2i(3)	333761	
(4) Other	2i(4)	47778	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		474479
j Total expenses. Add all expense amounts in column (b) and enter total	2j		5386055

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		10765753
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☐ Yes ☒ No

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

(1) Name: FRUSH & ASSOCIATES, INC.

(2) EIN: 31-1308134

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

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

During the plan year:

- a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)
- b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		2500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		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.			

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)

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

**PLUMBERS & PIPEFITTERS LOCAL NO. 189
RETIREMENT SAVINGS FUND**

**Financial Statements
March 31, 2014 and 2013**

FRUSH & ASSOCIATES, INC.
Certified Public Accountants

Members:
American Institute of
Certified Public Accountants
Ohio Society of
Certified Public Accountants

699 SOUTH FRONT STREET • COLUMBUS, OHIO 43206 • (614) 445-7217 • FAX (614) 445-9419

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Plumbers & Pipefitters Local No. 189
Retirement Savings Fund
Columbus, OH

Report on the Financial Statements

We have audited the accompanying financial statements of Plumbers & Pipefitters Local No. 189 Retirement Savings Fund, which comprise the statements of net assets available for benefits as of March 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with auditing 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 our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments the auditor considers internal control relevant to the Plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Plumbers & Pipefitters Local No. 189 Retirement Savings Fund as of March 31, 2014 and 2013, and the changes in its net assets available for benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of assets – held at end of year, assets – acquired and disposed of within year, reportable transactions, and statement transactions involving a person known to be a party in interest, together referred to as “supplemental information”, are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplemental information required by the Department of Labor’s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan’s management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Frush & Associates, Inc.

Certified Public Accountants

Columbus, OH
July 25, 2014

PLUMBERS & PIPEFITTERS LOCAL NO. 189 RETIREMENT SAVINGS FUND

Statement of Net Assets Available for Benefits
March 31, 2014 and 2013

ASSETS		
	2014	2013
Investments (at fair value):		
Stock mutual funds	\$ 41,274,153	\$ 39,362,921
Bond mutual funds	74,664,962	65,241,905
	<u>115,939,115</u>	<u>104,604,826</u>
Receivables:		
Employer contributions	997,234	679,344
Accrued interest and dividends	126,690	120,388
Loans to participants	330,630	379,610
	<u>1,454,554</u>	<u>1,179,342</u>
Prepaid taxes withheld		9,901
Cash	1,176,089	1,874,763
Total assets	<u>118,569,758</u>	<u>107,668,832</u>
LIABILITIES		
Accounts payable	98,533	102,839
Taxes withheld	139,581	102
Amount owed travel cards	17,000	17,000
Total liabilities	<u>255,114</u>	<u>119,941</u>
Net assets available for benefits	<u>\$ 118,314,644</u>	<u>\$ 107,548,891</u>

See accompanying notes.

PLUMBERS & PIPEFITTERS LOCAL NO. 189 RETIREMENT SAVINGS FUND

Statement of Changes in Net Assets Available for Benefits
years ended March 31, 2014 and 2013

	2014	2013
Additions:		
Contributions:		
Employer	\$ 6,242,262	\$ 5,910,330
Voluntary	2,000	37,974
Pension rollovers	1,448,853	371,878
	<u>7,693,115</u>	<u>6,320,182</u>
Investment income:		
Net appreciation in market value of investments	5,837,477	5,890,516
Interest and dividend income	2,620,688	2,802,928
	<u>8,458,165</u>	<u>8,693,444</u>
Less investment expense	355,499	331,575
	<u>8,102,666</u>	<u>8,361,869</u>
Miscellaneous income	528	2,768
Total additions	<u>15,796,309</u>	<u>14,684,819</u>
Deductions:		
Benefits paid directly to participants and travel cards	4,911,576	3,874,137
Administrative expenses:		
Administration fees	58,215	58,209
Insurance	22,290	8,860
Audit fees	10,800	10,200
Legal fees	23,925	16,667
Miscellaneous	3,750	2,067
Total deductions	<u>5,030,556</u>	<u>3,970,140</u>
Net increase	10,765,753	10,714,679
Net assets available for benefits:		
Beginning of year	107,548,891	96,834,212
End of year	<u>\$ 118,314,644</u>	<u>\$ 107,548,891</u>

See accompanying notes.

PLUMBERS & PIPEFITTERS LOCAL NO. 189 RETIREMENT SAVINGS FUND

Notes to the Financial Statements March 31, 2014 and 2013

Plumbers & Pipefitters Local No. 189 Retirement Savings Plan ("Plan") and Trust was created by an agreement, effective June 1, 1982 by and between United Association of Journeymen and Apprentices of the Plumbing and Pipe Fitting Industry of the United States and Canada, Local No. 189 and Mechanical Contractors Association of Central Ohio, Inc. The Plan and Fund is administered by a Board of Trustees consisting of eight members, four from each the Union and Employers' groups.

Note 1. Description of Plan

The following description of the Plumbers & Pipefitters Local No. 189 Retirement Savings Plan and Trust provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

A. General

The Plan is a defined contribution plan covering, in general, members of Plumbers and Pipefitters Local No. 189 who are employed in the trade by union employers in the jurisdiction of Local No. 189. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Board of Trustees oversees governance of the Plan. The Board of Trustees determines the appropriateness of the Plan's investments and monitors investment performance.

B. Contributions

Each employer shall contribute to the Plan an amount equal to the amount stated in the collective bargaining agreement in effect for the Plan year for each hour credited to a participant during such Plan year. The current rate for hours paid is \$ 4.38 per hour. Employees may make contributions on a voluntary basis.

C. Participant Accounts

The Trustees shall maintain an account for each participant. This account shall be credited or charged with its share of the employers' contributions, and its share of the Plan's earnings and losses.

The Trustees shall maintain an additional account for each participant who has elected to make voluntary contributions to the Plan. This account shall be credited or charged with the employee's contributions and earnings or losses generated by such contributions.

D. Vesting

All contributions and participant accounts shall, at all times, be fully vested.

E. Participant Loans

Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest at 5%. Principal and interest is paid quarterly by the participant. Please see Note 5 for more details regarding participant loans.

PLUMBERS & PIPEFITTERS LOCAL NO. 189 RETIREMENT SAVINGS FUND

Notes to the Financial Statements March 31, 2014 and 2013

Note 1. continued . . .

F. Payment of Benefits

Each participant upon his retirement, disability or termination date may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in the account, or periodic annual or monthly, quarterly or semiannual payments.

G. Death Benefits

If a participant dies and the distribution of the participant's interest had started prior to his death, then the remaining interest of his account will be distributed at least as rapidly as set up.

If a participant dies before his distributions has begun, his entire distribution will be distributed in five years unless (i) a portion is payable to a designated beneficiary (ii) such portion is distributed over the life or life expectancy of such designated beneficiary and (iii) such distribution begins not later than the first anniversary of the December 31 coinciding with the date of the participant's death.

H. Forfeitures

Participants from different locals (travel card members) who have been inactive for the fiscal year may receive the following year their account balance in the Plan. Participants who can not be located will have their balances forfeited and these funds are maintained in an account in the Plan. A participant can claim the funds at a later date by notification of his address.

I. Termination of Plan

In the event this Plan is terminated, the Trust Fund, after providing of the Trustee's estimated expenses and the return of participants contributions with any applicable interest, shall be allocated to participants on the basis of account balances.

Note 2. Summary of Significant Accounting Policies

A. Date of Management's Review

Subsequent events were evaluated through July 25, 2014, which is the date the financial statements were available to be issued.

B. Basis of Accounting

The financial statements of the Trust are prepared on the accrual method of accounting.

PLUMBERS & PIPEFITTERS LOCAL NO. 189 RETIREMENT SAVINGS FUND

Notes to the Financial Statements March 31, 2014 and 2013

Note 2. continued . . .

C. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

D. 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 3 for discussion of fair value measurements.

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

E. Employer Contributions

Employer contributions are to a depository and are in the total amount required, by the terms of a collective bargaining agreement, for contributions to this and to other funds subject to the agreement. The Fund's Administrator allocates such contributions to the various funds in accordance with the employer's audited reports.

F. Payment of Benefits

Benefits are recorded when paid.

G. Operating Expenses

All expenses of maintaining the Plan are paid by the Plan.

Note 3. **Fair Value Measurements**

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount 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.

PLUMBERS & PIPEFITTERS LOCAL NO. 189 RETIREMENT SAVINGS FUND

Notes to the Financial Statements
March 31, 2014 and 2013

Note 3. continued . . .

The fair value measurements authoritative literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No Level 2 or 3 inputs were available to the Plan.

Level 1 Fair Value Measurements

The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end.

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the years ended March 31, 2014 and 2013 are reported in net appreciation in fair value of investments.

	Fair Value Measurements at Reporting Date Using:	
	<u>Fair Value</u>	Quoted Prices in Active Markets for Identical Assets (Level 1)
March 31, 2014:		
Mutual Funds:		
Stock Funds:		
Large Cap Disciplined Equity	\$ 24,998,870	\$ 24,998,870
World Equity	9,241,370	9,241,370
Small/Mid Cap Equity	4,800,323	4,800,323
Emerging Markets Equity	2,233,590	2,233,590
Total stock funds	<u>41,274,153</u>	<u>41,274,153</u>
Bond Funds:		
Core Fixed Income	41,354,045	41,354,045
Emerging Markets Debt	5,768,984	5,768,984
Opportunistic Income	22,856,550	22,856,550
High Yield Bond	4,685,383	4,685,383
Total bond funds	<u>74,664,962</u>	<u>74,664,962</u>
	<u>\$ 115,939,115</u>	<u>\$ 115,939,115</u>

PLUMBERS & PIPEFITTERS LOCAL NO. 189 RETIREMENT SAVINGS FUND

Notes to the Financial Statements
March 31, 2014 and 2013

Note 3. continued . . .

	Fair Value Measurements at Reporting Date Using:	
	<u>Fair Value</u>	Quoted Prices in Active Markets for Identical Assets (Level 1)
March 31, 2013:		
Mutual Funds:		
Stock Funds:		
Large Cap Disciplined Equity	\$ 25,155,673	\$ 25,155,673
World Equity	8,604,184	8,604,184
Small/Mid Cap Equity	<u>5,603,064</u>	<u>5,603,064</u>
Total stock funds	<u>39,362,921</u>	<u>39,362,921</u>
Bond Funds:		
Core Fixed Income	35,601,796	35,601,796
Emerging Markets Debt	4,256,628	4,256,628
Opportunistic Income	19,921,787	19,921,787
High Yield Bond	<u>5,461,694</u>	<u>5,461,694</u>
Total bond funds	<u>65,241,905</u>	<u>65,241,905</u>
	<u>\$104,604,826</u>	<u>\$104,604,826</u>

Note 4. **Investments**

The following present investments that represent 5% or more of the Plan's net assets.

	<u>2014</u>	<u>2013</u>
SEI Institutional Investors Trust:		
Large Cap Disciplined Equity Fund	\$ 24,998,870	\$ 25,155,673
World Equity Fund	9,241,370	8,604,184
Small/Mid Cap Equity Fund	4,800,323	5,603,064
Core Fixed Income Fund	41,354,045	35,601,796
Opportunistic Income	22,856,550	19,921,787
High Yield Bond	4,685,383	5,461,694

PLUMBERS & PIPEFITTERS LOCAL NO. 189 RETIREMENT SAVINGS FUND

Notes to the Financial Statements
March 31, 2014 and 2013

Note 4. continued . . .

During the years ended March 31, 2014 and 2013, the Plan's investment (including investments bought, sold, and held during the year) appreciated in value as follows:

	<u>2014</u>	<u>2013</u>
SEI Institutional Investors Trust:		
Large Cap Disciplined Equity	\$ 4,707,468	\$ 2,582,653
World Equity	866,376	673,919
Small/Mid Cap Equity	1,341,581	636,808
Emerging Markets Equity	(38,416)	
Core Fixed Income	(830,230)	957,982
Emerging Markets Debt	(337,911)	118,639
High Yield Bond	36,087	302,760
Opportunistic Income	<u>92,522</u>	<u>617,755</u>
	<u>\$ 5,837,477</u>	<u>\$ 5,890,516</u>

Note 5. **Loans To Participants**

Effective December 1, 2004, the Trustees approved loans to participants for the following reasons:

- 1) Medical expenses not covered by a health insurance program.
- 2) Prevent the foreclosure of the mortgage on their residence or prevent eviction from a rent based residence.
- 3) To pay self-payment contributions to the Plumbers & Pipefitters Local #189 Health and Welfare Plan.

The interest rate the participant pays is prime rate plus 2% at the time the loan is taken out. The loan is to be repaid in quarterly installments over a five year period. If a participant does not pay two quarterly payments in a row, the loan is considered to be in default, which is then transferred to benefits paid directly to the participant. At March 31, 2014, 56 participants have borrowed \$330,630 from the Plan. At March 31, 2013, 54 participants have borrowed \$379,610 from the Plan.

Note 6. **Travel Card**

The estimated amount owed travel cards of \$17,000 for March 31, 2014 and 2013, is collected benefits for members of other locals who have worked in Local No. 189's jurisdiction. The amount recorded as a payable for March 31, 2014 and 2013 is for travel card individuals with balances under \$1,000 that the Plan may distribute, following IRS code section 401 (a)(31)(B).

Note 7. **Related Party in Interest**

Known transactions with persons known to be parties in interest are consistent with ordinary business practice.

PLUMBERS & PIPEFITTERS LOCAL NO. 189 RETIREMENT SAVINGS FUND

Notes to the Financial Statements
March 31, 2014 and 2013

Note 8. Credit Risk

The Plan occasionally maintains deposits in excess of Federally insured limits. *Statements of Financial Accounting Standards No. 105* identifies these items as a concentration of credit risk requiring disclosure, regardless of the degree of risk.

Note 9. Bond

The Plan is indemnified against financial loss by a \$2,500,000 employee dishonesty bond, separately/collectively with four other funds.

Note 10. Tax Status

The Internal Revenue Service (IRS) has determined and informed the Plan by a letter dated April 20, 2012, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code 401(a) and 501(a). Although the Plan has been amended since receiving the determination letter, 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, and therefore believe that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plans is subject to routine audits by tax authorities. The Plan is currently being examined by the IRS for the plan year ended March 31, 2012. While the examination is ongoing, the plan administrator and legal counsel does not anticipate any changes in the tax status or any tax liability.

Note 11. Risks and Uncertainties

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

PLUMBERS & PIPEFITTERS LOCAL NO. 189 RETIREMENT SAVINGS FUND

Statement of Transactions Involving a Person Known to be a Party in Interest
years ended March 31, 2014 and 2013

	2014	2013
Welfare Fund - Administrator	\$ 58,215	\$ 58,209
Vorys, Sater et al	23,925	16,667
Frush & Associates, Inc.	10,800	10,200
SEI Investments Management Corp.	333,761	311,912
SEI Private Trust Co.	21,738	19,663
Everhart Advisors	2,250	

Plumbers & Pipefitters Local No. 189 Retirement Savings Fund #31-0894807

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

March 31, 2014

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	SEI Emerging Markets Equity Fund	211,514.216 shares	\$ 2,271,836	\$ 2,233,590
	SEI Large Cap Disciplined Equity Fund	1,736,032.678 shares	19,591,716	24,998,870
	SEI Small/Mid Cap Equity Fund	304,202.977 shares	3,837,140	4,800,323
	SEI World Equity Ex-US Fund Class A	738,128.572 shares	8,409,826	9,241,370
	SEI Core Fixed Income Fund	3,987,853.931 shares	40,606,196	41,354,045
	SEI Emerging Markets Debt Fund	562,827.681 shares	5,905,399	5,768,984
	SEI High Yield Bond Fund	473,270.996 shares	4,492,690	4,685,383
	SEI Opportunistic Income Fund - A	2,770,490.901 shares	22,048,540	22,856,550
			<u>\$ 107,163,343</u>	<u>\$ 115,939,115</u>

Plumbers Pipefitters Local No. 189 Retirement Savings Fund #31-0894807
Schedule H, Line 4i - Schedule of Assets (Acquired and Disposed of Within Year)
March 31, 2014

<u>(a) Identity of Issue</u>	<u>(b) Description of Investment</u>	<u>(c) Costs of Acq.</u>	<u>(d) Proceeds of Disp.</u>
SEI Emerging Markets Equity Fund	179,589 shares	\$ 1,932	1,762

Page 1

Schedule H, Line 4j - Schedule of Reportable Transactions

March 31, 2014.

DATE BOUGHT/SOLD	SHARES PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH EX	TRANSACTION COST	REALIZED GAIN/LOSS

BEGINNING MARKET VALUE						
COMPARATIVE VALUE (5%)						

			104,604,825.66			
			5,230,241.28			

CATEGORY 1 - SINGLE TRANSACTION EXCEEDS 5% OF VALUE

*** NO TRANSACTIONS QUALIFIED FOR THIS SECTION ***

Schedule H, Line 4j - Schedule of Reportable Transactions

March 31, 2014

DATE BOUGHT/SOLD	SHARES PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL EX	CASH	TRANSACTION COST	REALIZED GAIN/LOSS
CATEGORY 2 - SERIES OF TRANSACTIONS WITH SAME BROKER EXCEEDS 5% OF VALUE							

*** NO TRANSACTIONS QUALIFIED FOR THIS SECTION ***

Plumbers & Pipefitters Local No. 189 Retirement Savings Fund #31-0894807
Schedule H, Line 4j - Schedule of Reportable Transactions

March 31, 2014

CATEGORY 3 - SERIES OF TRANSACTIONS IN SAME SECURITY EXCEEDS 5% OF VALUE

ISSUE: 783980204 - SEI CORE FIXED INCOME FUND (SCDAX)

DATE BOUGHT/SOLD	SHARES PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH EX	TRANSACTION COST	REALIZED GAIN/LOSS
04/01/13 R	7,960	10.650	0	84,771-	84,771	
05/01/13 R	7,928	10.740	0	85,152-	85,152	
06/03/13 R	8,158	10.540	0	85,988-	85,988	
07/01/13 R	8,602	10.340	0	88,940-	88,940	
08/01/13 R	9,111	10.320	0	94,023-	94,023	
09/04/13 R	9,730	10.250	0	99,735-	99,735	
10/02/13 R	8,982	10.320	0	92,694-	92,694	
11/01/13 R	9,216	10.390	0	95,751-	95,751	
12/02/13 R	9,158	10.340	0	94,698-	94,698	
12/12/13 R	15,418	10.270	0	158,340-	158,340	
01/02/14 R	9,258	10.230	0	94,708-	94,708	
02/04/14 R	8,907	10.360	0	92,281-	92,281	
03/04/14 R	8,834	10.410	0	91,967-	91,967	
SUB-TOTAL OF REINVS # 13			0	1,259,048	1,259,048	

04/02/13 B	25,328	10.660	0	270,000-	270,000	
06/03/13 B	272,313	10.540	0	2,870,176-	2,870,176	
11/29/13 B	151,832	10.340	0	1,569,945-	1,569,945	
01/02/14 B	0	10.230	0	0-	0	
03/14/14 B	86,538	10.400	0	900,000-	900,000	
SUB-TOTAL OF BUYS # 5			0	5,610,121	5,610,121	

05/22/13 S	2,976	10.660	0	31,728	30,169	1,559
08/08/13 S	3,137	10.320	0	32,378	31,901	477
11/18/13 S	3,143	10.350	0	32,530	31,962	569
02/05/14 S	3,055	10.380	0	31,712	31,092	620
SUB-TOTAL OF SALES # 4			0	128,348	125,124	3,225

SUB-TOTAL			0	6,997,517	6,994,293	3,225
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ISSUE: 783980824 - SEI LARGE CAP DISCPL EQ FUND (SCPAX)

07/05/13 R	2,717	13.050	0	35,455-	35,455	
10/04/13 R	1,519	13.710	0	20,830-	20,830	

Schedule H, Line 4j - Schedule of Reportable Transactions

March 31, 2014

DATE BOUGHT/SOLD	SHARES PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL EX	CASH	TRANSACTION COST	REALIZED GAIN/LOSS
12/12/13 R	99,893	13.700	0	1,368,538-		1,368,538	
12/31/13 R	20,225	14.040	0	283,952-		283,952	
SUB-TOTAL OF REINVS # 4			0	1,708,775		1,708,775	
04/02/13 B	13,085	12.610	0	165,000-		165,000	
03/14/14 B	36,998	14.190	0	525,000-		525,000	
SUB-TOTAL OF BUYS # 2			0	690,000		690,000	
05/22/13 S	1,436	13.500	0	19,389		15,833	3,556
06/03/13 S	233,159	13.240	0	3,087,030		2,570,342	516,689
08/08/13 S	1,442	13.720	0	19,787		15,903	3,884
11/18/13 S	1,358	14.640	0	19,880		14,977	4,903
11/29/13 S	185,079	14.750	0	2,729,922		2,041,314	688,609
02/05/14 S	1,380	13.400	0	18,499		15,492	3,007
SUB-TOTAL OF SALES # 6			0	5,894,507		4,673,861	1,220,647
SUB-TOTAL			0	8,293,282		7,072,636	1,220,647
GRAND TOTAL			0	15,290,799		14,066,929	1,223,871

Plumbers & Pipefitters Local No. 189 Retirement Savings Fund #31-0894807
Schedule H, Line 4j - Schedule of Reportable Transactions
March 31, 2014

DATE BOUGHT/SOLD	SHARES PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH EX	TRANSACTION COST	REALIZED GAIN/LOSS
CATEGORY 4 - SINGLE TRANSACTION WITH ONE BROKER EXCEEDS 5% OF VALUE						

*** NO TRANSACTIONS QUALIFIED FOR THIS SECTION ***

Plumbers & Pipefitters Local No. 189 Retirement Savings Fund #31-0894807

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

March 31, 2014

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	SEI Emerging Markets Equity Fund	211,514.216 shares	\$ 2,271,836	\$ 2,233,590
	SEI Large Cap Disciplined Equity Fund	1,736,032.678 shares	19,591,716	24,998,870
	SEI Small/Mid Cap Equity Fund	304,202.977 shares	3,837,140	4,800,323
	SEI World Equity Ex-US Fund Class A	738,128.572 shares	8,409,826	9,241,370
	SEI Core Fixed Income Fund	3,987,853.931 shares	40,606,196	41,354,045
	SEI Emerging Markets Debt Fund	562,827.681 shares	5,905,399	5,768,984
	SEI High Yield Bond Fund	473,270.996 shares	4,492,690	4,685,383
	SEI Opportunistic Income Fund - A	2,770,490.901 shares	22,048,540	22,856,550
			<u>\$ 107,163,343</u>	<u>\$ 115,939,115</u>

Plumbers Pipefitters Local No. 189 Retirement Savings Fund #31-0894807
Schedule H, Line 4i - Schedule of Assets (Acquired and Disposed of Within Year)
March 31, 2014

<u>(a) Identity of Issue</u>	<u>(b) Description of Investment</u>	<u>(c) Costs of Acq.</u>	<u>(d) Proceeds of Disp.</u>
SEI Emerging Markets Equity Fund	179,589 shares	\$ 1,932	1,762

Plumbers & Pipefitters Local No. 189 Retirement Savings Fund #31-0894807

Page 1

Schedule H, Line 4j - Schedule of Reportable Transactions

March 31, 2014

DATE BOUGHT/SOLD	SHARES PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH EX	TRANSACTION COST	REALIZED GAIN/LOSS
BEGINNING MARKET VALUE COMPARATIVE VALUE (5%)			104,604,825.66 5,230,241.28			

CATEGORY 1 - SINGLE TRANSACTION EXCEEDS 5% OF VALUE

*** NO TRANSACTIONS QUALIFIED FOR THIS SECTION ***

Schedule H, Line 4j - Schedule of Reportable Transactions

March 31, 2014

DATE BOUGHT/SOLD	SHARES PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL EX CASH	TRANSACTION COST	REALIZED GAIN/LOSS
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CATEGORY 2 - SERIES OF TRANSACTIONS WITH SAME BROKER EXCEEDS 5% OF VALUE

*** NO TRANSACTIONS QUALIFIED FOR THIS SECTION ***

Plumbers & Pipefitters Local No. 189 Retirement Savings Fund #31-0894807

Schedule H, Line 4j - Schedule of Reportable Transactions

March 31, 2014

Page 3

DATE BOUGHT/SOLD	SHARES PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH EX	TRANSACTION COST	REALIZED GAIN/LOSS
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CATEGORY 3 - SERIES OF TRANSACTIONS IN SAME SECURITY EXCEEDS 5% OF VALUE

ISSUE: 783980204 - SEI CORE FIXED INCOME FUND (SCDAX)

04/01/13 R	7,960	10.650	0	84,771-	84,771	
05/01/13 R	7,928	10.740	0	85,152-	85,152	
06/03/13 R	8,158	10.540	0	85,988-	85,988	
07/01/13 R	8,602	10.340	0	88,940-	88,940	
08/01/13 R	9,111	10.320	0	94,023-	94,023	
09/04/13 R	9,730	10.250	0	99,735-	99,735	
10/02/13 R	8,982	10.320	0	92,694-	92,694	
11/01/13 R	9,215	10.390	0	95,751-	95,751	
12/02/13 R	9,158	10.340	0	94,698-	94,698	
12/12/13 R	15,418	10.270	0	158,340-	158,340	
01/02/14 R	9,258	10.230	0	94,708-	94,708	
02/04/14 R	8,907	10.360	0	92,281-	92,281	
03/04/14 R	8,834	10.410	0	91,967-	91,967	
SUB-TOTAL OF REINVS # 13			0	1,259,048	1,259,048	

04/02/13 B	25,328	10.660	0	270,000-	270,000	
06/03/13 B	272,313	10.540	0	2,870,176-	2,870,176	
11/29/13 B	151,832	10.340	0	1,569,945-	1,569,945	
01/02/14 B	0	10.230	0	0-	0	
03/14/14 B	86,538	10.400	0	900,000-	900,000	
SUB-TOTAL OF BUYS # 5			0	5,610,121	5,610,121	

05/22/13 S	2,976	10.660	0	31,728	30,169	1,559
08/08/13 S	3,137	10.320	0	32,378	31,901	477
11/18/13 S	3,143	10.350	0	32,530	31,962	569
02/05/14 S	3,055	10.380	0	31,712	31,092	620
SUB-TOTAL OF SALES # 4			0	128,348	125,124	3,225

SUB-TOTAL

ISSUE: 783980824 - SEI LARGE CAP DISCIPL EQ FUND (SCPAX)

07/05/13 R	2,717	13.050	0	35,455-	35,455	
10/04/13 R	1,519	13.710	0	20,830-	20,830	
SUB-TOTAL			0	6,997,517	6,994,293	3,225

Plumbers & Pipefitters Local No. 189 Retirement Savings Fund #31-0894807

Schedule H, Line 4j - Schedule of Reportable Transactions

March 31, 2014

Page 4

DATE BOUGHT/SOLD	SHARES PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL EX	CASH	TRANSACTION COST	REALIZED GAIN/LOSS
12/12/13 R	99,893	13.700	0	1,368,538		1,368,538	
12/31/13 R	20,225	14.040	0	283,952		283,952	
SUB-TOTAL OF REINVS # 4			0	1,708,775		1,708,775	
04/02/13 B	13,085	12.610	0	165,000		165,000	
03/14/14 B	36,998	14.190	0	525,000		525,000	
SUB-TOTAL OF BUYS # 2			0	690,000		690,000	
05/22/13 S	1,436	13.500	0	19,389		15,833	3,556
06/03/13 S	233,159	13.240	0	3,087,030		2,570,342	516,689
08/08/13 S	1,442	13.720	0	19,787		15,903	3,884
11/18/13 S	1,358	14.640	0	19,880		14,977	4,903
11/29/13 S	185,079	14.750	0	2,729,922		2,041,314	688,609
02/05/14 S	1,380	13.400	0	18,499		15,492	3,007
SUB-TOTAL OF SALES # 6			0	5,894,507		4,673,861	1,220,647
SUB-TOTAL			0	8,293,282		7,072,636	1,220,647
GRAND TOTAL			0	15,290,799		14,066,929	1,223,871

Application for Extension of Time To File Certain Employee Plan Returns

OMB No. 1545-0212

File With IRS Only

- ▶ For Privacy Act and Paperwork Reduction Act Notice, see instructions.
- ▶ Information about Form 5558 and its instructions is at www.irs.gov/form5558.

Part I Identification

A Name of filer, plan administrator, or plan sponsor (see instructions)

PLUMBERS & PIPEFITTERS MECHANICAL

Number, street, and room or suite number (If a P.O. box, see instructions)

1230 KINNEAR ROAD

City or town, state, and ZIP code

COLUMBUS, OH 43212-1154

B Filer's Identifying Number (see instructions).

☒ Employer identification number (EIN) (9 digits
XX-XXXXXXX)

▶ 31-0894807

Social security number (SSN) (9 digits XXX-XX-XXXX)

C	Plan name	Plan number	Plan year ending		
			MM	DD	YYYY
1	PLUMBERS & PIPEFITTERS LOCAL NO 189	003	03	31	14

Part II Extension of Time To File Form 5500 Series, and/or Form 8955-SSA

1 ☐ Check this box if you are requesting an extension of time on line 2 to file the first Form 5500 series return/report for the plan listed in Part 1, C above.

2 I request an extension of time until **01/15/2015** to file Form 5500 series (see instructions).

Note. A signature IS NOT required if you are requesting an extension to file Form 5500 series.

3 I request an extension of time until _____ to file Form 8955-SSA (see instructions).

Note. A signature IS NOT required if you are requesting an extension to file Form 8955-SSA.

The application is **automatically approved** to the date shown on line 2 and/or line 3 (above) if: **(a)** the Form 5558 is filed on or before the normal due date of Form 5500 series, and/or Form 8955-SSA for which this extension is requested, and **(b)** the date on line 2 and/or line 3 (above) is not later than the 15th day of the third month after the normal due date.

Part III Extension of Time To File Form 5330 (see instructions)

4 I request an extension of time until _____ to file Form 5330.

You may be approved for up to a 6 month extension to file Form 5330, after the normal due date of Form 5330.

a Enter the Code section(s) imposing the tax a

b Enter the payment amount attached **b**

c For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date **c**

5 State in detail why you need the extension:

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

Signature

Date ➤