

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>10/01/2013</u> and ending <u>09/30/2014</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>EGS ELECTRICAL GROUP, LLC PENSION PLAN FOR BARGAINING UNIT EMPLOYEES</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>006</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>09/15/1997</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>006</u>	1c Effective date of plan <u>09/15/1997</u>	
1b Three-digit plan number (PN) ▶	<u>006</u>				
1c Effective date of plan <u>09/15/1997</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>EGS ELECTRICAL GROUP, LLC</u> <u>EMERSON ELECTRIC COMPANY</u> <u>8000 WEST FLORISSANT AVENUE</u> <u>ST. LOUIS, MO 63136</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>36-4178995</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>314-553-2000</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>335310</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>36-4178995</u>	2c Sponsor's telephone number <u>314-553-2000</u>	2d Business code (see instructions) <u>335310</u>	
2b Employer Identification Number (EIN) <u>36-4178995</u>					
2c Sponsor's telephone number <u>314-553-2000</u>					
2d Business code (see instructions) <u>335310</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	07/14/2015	LARRY BRUNNER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/14/2015	LARRY BRUNNER
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:		3c Administrator's telephone number
a Sponsor's name		
4b EIN		
4c PN		
5 Total number of participants at the beginning of the plan year		5 629
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 92
b Retired or separated participants receiving benefits		6b 236
c Other retired or separated participants entitled to future benefits		6c 287
d Subtotal. Add lines 6a , 6b , and 6c		6d 615
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e 11
f Total. Add lines 6d and 6e		6f 626
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 10
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B 1D		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply)		9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance	(1) ☐ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ Trust	(3) ☒ Trust	
(4) ☐ General assets of the sponsor	(4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules		b General Schedules
(1) ☒ R (Retirement Plan Information)	(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) ☐ I (Financial Information – Small Plan)	
(3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) ☐ A (Insurance Information)	
	(4) ☒ C (Service Provider Information)	
	(5) ☒ D (DFE/Participating Plan Information)	
	(6) ☐ G (Financial Transaction Schedules)	

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 10/01/2013 and ending 09/30/2014

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

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

A Name of plan <u>EGS ELECTRICAL GROUP, LLC PENSION PLAN FOR BARGAINING UNIT EMPLOYEES</u>	B Three-digit plan number (PN) ▶ <u>006</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>EGS ELECTRICAL GROUP, LLC</u>	D Employer Identification Number (EIN) <u>36-4178995</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>10</u> Day <u>01</u> Year <u>2013</u>	
2 Assets:	
a Market value	2a <u>8780124</u>
b Actuarial value	2b <u>8377897</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>237</u> (1) Number of participants <u>3348344</u> (2) Funding Target
b For terminated vested participants.....	3b <u>291</u> <u>2519522</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>49734</u>
(2) Vested benefits	3c(2) <u>1064159</u>
(3) Total active.....	3c(3) <u>101</u> <u>1113893</u>
d Total.....	3d <u>629</u> <u>6981759</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>6.35 %</u>
6 Target normal cost	6 <u>86572</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>06/18/2015</u>
	Signature of actuary	Date
<u>RANDALL K. LYNN</u>	Type or print name of actuary	<u>14-03145</u>
		Most recent enrollment number
<u>TOWERS WATSON DELAWARE, INC.</u>	Firm name	<u>314-719-5900</u>
		Telephone number (including area code)
<u>101 SOUTH HANLEY SUITE 900 ST. LOUIS, MO 63105-3411</u>	Address of the firm	

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	972694	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	972694	0
10 Interest on line 9 using prior year's actual return of <u>10.82</u> %	105245	
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		457178
b Interest on (a) using prior year's effective interest rate of <u>7.06</u> % except as otherwise provided (see instructions)		32277
c Total available at beginning of current plan year to add to prefunding balance		489455
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	1077939	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	104.55 %
15 Adjusted funding target attainment percentage	15	119.99 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	118.10 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
(4) 4th		

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

21 Discount rate:			
a Segment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 64
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....		31a	86572
b Excess assets, if applicable, but not greater than line 31a		31b	86572
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment.....	0		0
b Waiver amortization installment	0		0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...		34	0
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....		36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	0
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

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

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

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

For calendar plan year 2013 or fiscal plan year beginning 10/01/2013 and ending 09/30/2014	
A Name of plan EGS ELECTRICAL GROUP, LLC PENSION PLAN FOR BARGAINING UNIT EMPLOYEES	B Three-digit plan number (PN) ▶ 006
C Plan sponsor's name as shown on line 2a of Form 5500 EGS ELECTRICAL GROUP, LLC	D Employer Identification Number (EIN) 36-4178995

Part I	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)

(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 ☐

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: KPMG LLP	b EIN: 13-5565207
c Position: INDEPENDENT AUDITOR	
d Address: 200 EAST RANDOLPH DRIVE SUITE 5500 CHICAGO, IL 60601-6436	e Telephone: <div style="border: 1px solid black; height: 40px; width: 100%;"></div>

Explanation: COMPANY WAS ACQUIRED. ACQUIRING COMPANY'S CURRENT INDEPENDENT AUDITOR WAS ENGAGED TO AUDIT THIS PLAN.

a Name:	b EIN:
c Position:	
d Address:	e Telephone: <div style="border: 1px solid black; height: 40px; width: 100%;"></div>

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone: <div style="border: 1px solid black; height: 40px; width: 100%;"></div>

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone: <div style="border: 1px solid black; height: 40px; width: 100%;"></div>

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone: <div style="border: 1px solid black; height: 40px; width: 100%;"></div>

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 10/01/2013 and ending 09/30/2014

A Name of plan <u>EGS ELECTRICAL GROUP, LLC PENSION PLAN FOR BARGAINING UNIT EMPLOYEES</u>	B Three-digit plan number (PN) ►	<u>006</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>EGS ELECTRICAL GROUP, LLC</u>	D Employer Identification Number (EIN) <u>36-4178995</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: EMERSON ELECTRIC RET MASTER TRUST

b Name of sponsor of entity listed in (a): EMERSON ELECTRIC COMPANY

c EIN-PN <u>43-0259330-121</u>	d Entity code <u>M</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>9568398</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: SHORT TERM INVESTMENT FUND

b Name of sponsor of entity listed in (a): THE NORTHERN TRUST COMPANY

c EIN-PN <u>36-6036794-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
---------------------------------------	-------------------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE: EQUITY INDEX FUTURES FUND

b Name of sponsor of entity listed in (a): THE NORTHERN TRUST COMPANY

c EIN-PN <u>36-6036794-002</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: GOVERNMENT SHORT-TERM INVEST FUND

b Name of sponsor of entity listed in (a): THE NORTHERN TRUST COMPANY

c EIN-PN <u>36-6036794-005</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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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)
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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)
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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)
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For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

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) <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>10/01/2013</u> and ending <u>09/30/2014</u>		
A Name of plan <u>EGS ELECTRICAL GROUP, LLC PENSION PLAN FOR BARGAINING UNIT EMPLOYEES</u>	B Three-digit plan number (PN) ▶	<u>006</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EGS ELECTRICAL GROUP, LLC</u>	D Employer Identification Number (EIN) <u>36-4178995</u>	

Part I	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)	510000	
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	11	9
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	8290658	
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		9568398
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	8800669	9568407

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	1565	1565
k Total liabilities (add all amounts in lines 1g through 1j)	1k	1565	1565

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	8799104	9566842
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	150464	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		150464
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		952811
(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)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1103275

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	335406	
(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)		335406
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)	131	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		131
j Total expenses. Add all expense amounts in column (b) and enter total	2j		335537

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		767738
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: GRANT THORNTON LLP

(2) EIN: 36-6055558

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

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

Part IV Compliance Questions

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

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		50000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 10/01/2013 and ending 09/30/2014

A Name of plan <u>EGS ELECTRICAL GROUP, LLC PENSION PLAN FOR BARGAINING UNIT EMPLOYEES</u>	B Three-digit plan number (PN) ▶ <u>006</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EGS ELECTRICAL GROUP, LLC</u>	D Employer Identification Number (EIN) <u>36-4178995</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>36-1561860</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
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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
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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
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
 Stock: _____% 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): _____



Grant Thornton

Financial Statements and Report of Independent
Certified Public Accountants

EGS Electrical Group LLC
Pension Plan for Bargaining Unit Employees

September 30, 2014 and 2013

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Grant Thornton

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

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Benefits Committee
EGS Electrical Group LLC
Pension Plan for Bargaining Unit Employees

Report on the financial statements

We were engaged to audit the accompanying financial statements of the EGS Electrical Group LLC Pension Plan for Bargaining Unit Employees (the Plan), which comprise the statement of net assets available for benefits as of September 30, 2014, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

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

Basis for disclaimer of opinion

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

September 30, 2014, stating that the certified information provided to the Plan administrator is complete and accurate.

Disclaimer of opinion

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

Other matter - 2013 financial statements

The financial statements of the Plan as of and for the year ended September 30, 2013, were audited by other auditors. Those auditors did not perform any auditing procedures with respect to the certified information described in note H, except for comparing such information with the related information included in the financial statements. The Plan administrator obtained a certification from this entity as of and for the year ended September 30, 2013, stating that the certified information provided to the Plan administrator is complete and accurate. The other auditors provided a disclaimer of opinion on those financial statements in their report dated July 9, 2014.

Supplementary information

The supplemental schedule of reportable transactions for the year ended September 30, 2014, is presented for purposes of additional analysis and is not a required part of the financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

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

The form and content of the information included in the 2014 financial statements and supplemental schedule, other than that derived from the certified information described in note H, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Chicago, Illinois
July 10, 2015

EGS Electrical Group LLC
Pension Plan for Bargaining Unit Employees
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
September 30,

	<u>2014</u>	<u>2013</u>
Assets		
Investments, at fair value		
Mutual funds/collective fund	\$ -	\$8,290,658
Plan interest in Emerson Electric Co. Master Trust (note C)	9,568,398	-
Employer contributions receivable	-	510,000
Interest income receivable	<u>9</u>	<u>11</u>
Total assets	9,568,407	8,800,669
Liabilities		
Due to affiliated plans	<u>(1,565)</u>	<u>(1,565)</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$9,566,842</u>	<u>\$8,799,104</u>

The accompanying notes are an integral part of these statements.

EGS Electrical Group LLC
Pension Plan for Bargaining Unit Employees
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Years ended September 30,

	2014	2013
Additions		
Investment income		
Net appreciation in fair value of mutual funds	\$ 952,811	\$ 646,653
Interest and dividend income	<u>150,464</u>	<u>151,187</u>
Total investment income	1,103,275	797,840
Employer contributions	<u>-</u>	<u>510,000</u>
Total additions	1,103,275	1,307,840
Deductions		
Trust fee	131	86
Benefits paid directly to participants	<u>335,406</u>	<u>313,750</u>
Total deductions	<u>335,537</u>	<u>313,836</u>
NET INCREASE	767,738	994,004
Net assets available for benefits		
Beginning of year	<u>8,799,104</u>	<u>7,805,100</u>
End of year	<u>\$9,566,842</u>	<u>\$8,799,104</u>

The accompanying notes are an integral part of these statements.

**EGS Electrical Group LLC
Pension Plan for Bargaining Unit Employees
NOTES TO FINANCIAL STATEMENTS
September 30, 2014 and 2013**

NOTE A - DESCRIPTION OF PLAN

General

In order to simplify the administration of the collectively bargained retirement plans, in fiscal year 2001, EGS Electrical Group LLC (the Company or the Sponsor) deemed it advisable to merge the following plans into the O-Z /Gedney, Terryville Pension Plan for Bargaining Unit Employees, which was renamed the EGS Electrical Group LLC Pension Plan for Bargaining Unit Employees (the Plan):

- The Appleton Electric Company, South Milwaukee Foundry Division Pension Plan for Bargaining Unit Employees.
- Appleton Electric Pension Plan for Bargaining Unit Employees.
- O-Z /Gedney Pension Plan for Bargaining Unit Employees.
- Hevi-Duty/Nelson Pension Plan for Bargaining Unit Employees.
- Sola/Hevi-Duty Pension Plan for Bargaining Unit Employees.
- Birch Hills Foundries Pension Plan for Bargaining Unit Employees.
- G.S. Electrical Group Neer Pension Plan for Bargaining Unit Employees.

Effective October 1, 2000, the aforementioned plans were merged into the Plan. Notwithstanding the merger of the plans, separate plan documents continue to be maintained. The benefit provisions of each plan, as in effect before the merger, have been retained with respect to the class of eligible employees covered under the particular plan before the merger until the Company, at its discretion, determines otherwise.

The Plan is currently a non-contributory defined benefit plan covering all bargaining unit employees. The Company contributes such amounts as are necessary on an actuarially determined basis to provide the Plan with assets sufficient to meet the benefits to be paid to Plan participants. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). Participants should refer to the respective plan document for more complete information.

The Plan was amended to update for final regulations under, and to clarify the actuarial factors used in determining the Plan's compliance with, Section 415 of the Internal Revenue Code (IRC) of 1986. The Plan was also amended to adopt the updated benefit accrual provisions to reflect collective bargaining agreement provisions.

Pension Benefits

Each plan merged into the Plan has different benefit payments, which are documented in the individual plan documents and generally provide for benefits at normal retirement age 65, based on either a formula considering compensation and years of service or a stated dollar amount times years of service.

EGS Electrical Group LLC
Pension Plan for Bargaining Unit Employees
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2014 and 2013

Due to changes in the law, effective March 28, 2005, the cash-out provisions of the Plan have been revised to require a lump-sum cash-out over \$1,000 of a participant's vested benefit be transferred to an individual retirement account (IRA) or annuity if the participant has not reached the later of age 62 or his or her normal retirement age, and the participant fails to timely consent to payment or select an IRA or another eligible retirement plan into which to roll the distribution.

Vesting

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

Death and Disability Benefits

If an active employee dies at a specified age, which varies by location, a death benefit equal to the value of the employee's vested accumulated pension benefits is paid to the employee's beneficiary. Active employees who become totally disabled receive annual disability benefits that are equal to the normal retirement benefits they have accumulated as of the time they become disabled, subject to defined age and/or years of service vesting requirements. Disability benefits are paid until normal retirement age, at which time disabled participants begin receiving normal retirement benefits computed as though they had been employed to normal retirement age, with their annual compensation remaining the same as at the time they became disabled.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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

Investments

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

The Plan's investments in the Emerson Electric Co. Master Trust (Master Trust) are stated at fair value as determined based on the fair value of the underlying investments of the Master Trust. See note D for discussion on fair value measurement.

The Plan's interest in the Master Trust is based on an allocation of the Plan's assets compared to total assets in the Master Trust. Purchases and sales of investments are recorded on a trade-date basis. Investment income is recorded as earned. Dividends are recorded on the ex-dividend date.

EGS Electrical Group LLC
Pension Plan for Bargaining Unit Employees
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2014 and 2013

Investors may use various financial instruments, particularly forward foreign currency contracts, options and futures, commonly referred to as derivatives, to manage risk. No investments are engaged in market making or other speculative activities. Established practices require that derivative financial instruments relate to specific asset, liability or equity transactions, or to currency exposure.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires the Plan to make estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, disclosure of contingent assets and liabilities at the date of the financial statements and the actuarial present value of accumulated Plan benefits. Actual results could differ from those estimates.

Risks and Uncertainties

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

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

Subsequent Events

The Plan has evaluated its September 30, 2014, financial statements for subsequent events through July 10, 2015, the date the financial statements were available to be issued. There were no subsequent events that require recognition or additional disclosure in the Plan's financial statements.

NOTE C - INTEREST IN MASTER TRUST

During 2014, Emerson Electric Co. (Emerson) acquired the remaining non-controlling interest of the Company. In connection with the acquisition, the Plan's assets were transferred to the Master Trust effective September 30, 2014. The Master Trust was established for the investment of assets of the Plan and several other Emerson-sponsored retirement plans. Each plan in the Master Trust has an undivided interest in the Master Trust. At September 30, 2014, the Plan's interest in the net assets of the Master Trust was approximately 0.22%. The net assets of the Master Trust at September 30, 2014, are summarized as follows (in thousands):

EGS Electrical Group LLC
Pension Plan for Bargaining Unit Employees
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2014 and 2013

Assets	
Investments, at fair value	
Cash and cash equivalents	\$ 191,032
U.S. government securities	555,744
Corporate debt instruments	609,587
Equity securities	2,863,799
Limited partnerships	175,997
Other investments	<u>33,136</u>
Total investments	4,429,295
Accrued income	<u>12,692</u>
Total assets	4,441,987
Pending sales	<u>1,251</u>
Total net assets in Master Trust	<u>\$4,443,238</u>

NOTE D - FAIR VALUE MEASUREMENTS

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

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

Level 2 - Inputs to the valuation methodology include the following:

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

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

EGS Electrical Group LLC
Pension Plan for Bargaining Unit Employees
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2014 and 2013

The asset's 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 September 30, 2014 and 2013.

Institutional Funds Equity Index Portfolio - Fund portfolio is accounted for at fair value using net asset value (NAV), which is recalculated daily. Redemptions occur at NAV by contract.

Institutional Funds U.S. Treasury Index Portfolio - Fund portfolio is accounted for at fair value using NAV, which is recalculated daily. Redemptions occur at NAV by contract.

Collective Short-Term Investment Fund - Fund portfolio is accounted for at fair value using NAV, which is recalculated daily. Redemptions occur at NAV by contract.

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

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

	2014 Master Trust (in thousands)			
	Level 1	Level 2	Level 3	Total
Equities				
United States	\$1,091,185	\$ 435,398	\$ -	\$1,526,583
International	589,659	320,846	-	910,505
Emerging market	-	267,799	-	267,799
Total equities	1,680,844	1,024,043	-	2,704,887
Limited partnerships	-	-	184,293	184,293
Bonds				
Government	-	465,960	-	465,960
Corporate	-	531,477	-	531,477
High yield	-	177,206	-	177,206
Total bonds	-	1,174,643	-	1,174,643
Cash, cash equivalents and insurance contracts	188,802	172,839	3,831	365,472
Total	\$1,869,646	\$2,371,525	\$188,124	\$4,429,295

EGS Electrical Group LLC
Pension Plan for Bargaining Unit Employees
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2014 and 2013

	2013 (Single trust)			
	Level 1	Level 2	Level 3	Total
Northern Institutional Funds				
Institutional Funds Equity Index Portfolio	\$5,326,480	\$ -	\$ -	\$5,326,480
Institutional Funds U.S. Treasury Index Portfolio	2,891,278	-	-	2,891,278
Collective Short-Term Investment Fund	<u>72,900</u>	<u>-</u>	<u>-</u>	<u>72,900</u>
Investments, at fair value	<u>\$8,290,658</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$8,290,658</u>

The primary objective for the investment of Plan assets in the Master Trust is to secure participant retirement benefits while earning a reasonable rate of return. Plan assets are invested consistent with the provisions of the prudence and diversification rules of ERISA and with a long-term investment horizon. The Company continuously monitors the value of assets by class and routinely rebalances to remain within target allocations. The strategy for equity assets is to minimize concentrations of risk by investing primarily in companies in a diversified mix of industries worldwide, while targeting neutrality in exposure to market capitalization levels, growth versus value profile, global versus regional markets, fund types and fund managers. The approach for bonds emphasizes investment-grade corporate and government debt with maturities matching a portion of the longer-duration pension liabilities. The bonds strategy also includes a high-yield element, which is generally shorter in duration. A small portion of the U.S. Plan assets is allocated to private equity partnerships and real assets fund investments for diversification, providing opportunities for above-market returns. Leveraging techniques are not used and the use of derivatives in any fund is limited to exchange-traded futures contracts and is inconsequential.

U.S. equities reflect companies domiciled in the United States, including multi-national companies. International equities are composed of companies domiciled in developed nations outside the United States. Emerging market equities are composed of companies domiciled in portions of Asia, Africa, Eastern Europe and Latin America.

Government bonds include investment-grade instruments issued by federal, state and local governments, primarily in the United States. Corporate bonds represent investment-grade debt of issuers primarily from the United States. High-yield bonds include non-investment-grade debt from a diverse group of developed market issuers.

Other assets include cash, interests in mixed asset funds investing in commodities, natural resources, agriculture and exchange-traded real estate funds, life insurance contracts (United States) and shares in certain general investment funds of financial institutions or insure arrangements (non-United States) that typically ensure no market losses or provide for small minimum return guarantee.

Valuations of Level 1 assets for all classes shown above are based on quoted closing market prices from the principal exchanges where the individual securities are traded. Cash is valued at cost, which approximates fair value.

Equity securities categorized as Level 2 assets are primarily non-exchange-traded commingled or collective funds in which the underlying securities have observable prices available from active markets. Valuation is based on the NAV of fund units held as derived from the fair value of the underlying assets. Funds based on NAV are valued daily and have no redemption restrictions.

EGS Electrical Group LLC
Pension Plan for Bargaining Unit Employees
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2014 and 2013

Debt securities categorized as Level 2 assets are generally valued based on independent broker/dealer bids or by comparison to other debt securities having similar durations, yields and credit ratings. Other Level 2 assets are valued based on an NAV of fund units held, which is derived from either broker/dealer quotations or market-observed pricing for the underlying assets. Funds based on NAV are valued daily and have no redemption restrictions.

Limited partnerships are valued at NAV based on units/shares held at year-end, which are obtained from a third-party pricing source obtained by fund manager. Insurance contracts are valued by the applicable insurance company. These are Level 3 investments.

NOTE E - ADMINISTRATIVE EXPENSES

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

NOTE F - FUNDING POLICY

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

NOTE G - INVESTMENTS

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

Northern Institutional Funds	
Institutional Funds Equity Index Portfolio	\$5,326,480
Institutional Funds U.S. Treasury Index Portfolio	2,891,278

NOTE H - INFORMATION CERTIFIED BY THE TRUSTEE

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, The Northern Trust Company (Northern Trust), the trustee, has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate:

EGS Electrical Group LLC
Pension Plan for Bargaining Unit Employees
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2014 and 2013

- Investments and interest income receivable, as shown in the statements of net assets available for benefits as of September 30, 2014 and 2013.
- Investment income, as shown in the statements of changes in net assets available for benefits for the years ended September 30, 2014 and 2013.
- Schedule H, line 4j - schedule of reportable transactions for the year ended September 30, 2014.

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

NOTE I - RELATED-PARTY TRANSACTIONS

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

NOTE J - TAX STATUS

The Plan has received a favorable determination letter from the Internal Revenue Service (IRS) dated May 7, 2012, indicating that the Plan is designed in accordance with the qualification requirements of Section 401(a) of the IRC. Accordingly, the Plan qualifies for exemption from federal income taxation.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that, as of September 30, 2014 and 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes that the Plan is no longer subject to income tax examination for years prior to 2011.

NOTE K - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated Plan benefits are those future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions to the service employees have rendered. Accumulated Plan benefits include benefits expected to be paid to (1) retired or terminated employees or their beneficiaries, (2) beneficiaries of employees who have died and (3) present employees or their beneficiaries. Benefits payable under all circumstances - retirement, death, disability and termination of employment - are included to the extent they are deemed attributable to employee service rendered to the valuation date.

EGS Electrical Group LLC
Pension Plan for Bargaining Unit Employees
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2014 and 2013

The actuarial present value of accumulated Plan benefits is determined by the Plan's actuary as of the beginning of the Plan year and is calculated using actuarial assumptions to adjust the accumulated Plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuation as of September 30, 2013 (the latest valuation date) and 2012, were as follows:

	2013	2012
Mortality	RP-2014 projected back to 2007 using MP 2014	RP-2000 with no collar, projected to 2017 using Scale AA
Discount rate	4.75%	4.00%
Weighted-average retirement age assumption	64	62

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

The actuarial present value of accumulated Plan benefits under the Plan as of September 30, 2013, as calculated the Plan's actuary, is as follows:

Actuarial present value of accumulated Plan benefits	
Vested benefits	
Participants currently receiving benefits	\$3,829,058
Other vested benefits	<u>4,911,110</u>
Total vested benefits	8,740,168
Non-vested benefits	<u>86,849</u>
Total actuarial present value of accumulated Plan benefits	<u>\$8,827,017</u>

EGS Electrical Group LLC
Pension Plan for Bargaining Unit Employees
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2014 and 2013

A reconciliation of the changes in the actuarially computed value of accumulated Plan benefits for the year ended September 30, 2013, is as follows:

Actuarial present value of accumulated Plan benefits as of September 30, 2012	\$9,009,091
Increase (decrease) during the year attributable to	
Interest earned on accumulated Plan benefits	354,150
Benefits accumulated	130,601
Actuarial gain	14,823
Benefits paid	(313,750)
Change in actuarial assumptions	<u>(367,898)</u>
Net decrease	<u>(182,074)</u>
Actuarial present value of accumulated Plan benefits as of September 30, 2013	<u>\$8,827,017</u>

NOTE L - PLAN TERMINATION

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

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

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

SUPPLEMENTAL SCHEDULE

EGS Electrical Group LLC
Pension Plan for Bargaining Unit Employees
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
Year ended September 30, 2014

Identity of party involved	Description of asset	Purchase price	Sales price	Cost of asset	Current value of asset on transaction date	Net gain (loss)
*Northern Institutional Funds	Collective Short-Term Investment Fund	\$535,306	\$ -	\$ 535,306	\$ 535,306	\$ -
	Collective Short-Term Investment Fund	-	564,878	564,878	564,878	-
	Institutional Funds U.S. Equity Index Portfolio	-	4,709,722	4,709,722	6,429,941	1,720,219
	Institutional Funds U.S. Treasury Index Portfolio	-	3,283,583	3,283,583	3,078,548	(205,035)
	Collective Short-Term Investment Fund**	685,461	-	685,461	685,461	-
	Collective Short-Term Investment Fund**	-	758,361	758,361	758,361	-
	Institutional Funds U.S. Equity Index Portfolio**	359,646	-	359,646	359,646	-
	Institutional Funds U.S. Equity Index Portfolio**	-	6,604,941	4,850,256	6,604,941	1,754,685
	Institutional Funds U.S. Treasury Index Portfolio**	192,807	-	192,807	192,807	-

*Represents a party-in-interest.

**Represents a series of transactions.

EGS Electrical Group LLC
Pension Plan for Bargaining Unit Employees
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
Year ended September 30, 2014

Identity of party involved	Description of asset	Purchase price	Sales price	Cost of asset	Current value of asset on transaction date	Net gain (loss)
*Northern Institutional Funds	Collective Short-Term Investment Fund	\$535,306	\$ -	\$ 535,306	\$ 535,306	\$ -
	Collective Short-Term Investment Fund	-	564,878	564,878	564,878	-
	Institutional Funds U.S. Equity Index Portfolio	-	4,709,722	4,709,722	6,429,941	1,720,219
	Institutional Funds U.S. Treasury Index Portfolio	-	3,283,583	3,283,583	3,078,548	(205,035)
	Collective Short-Term Investment Fund**	685,461	-	685,461	685,461	-
	Collective Short-Term Investment Fund**	-	758,361	758,361	758,361	-
	Institutional Funds U.S. Equity Index Portfolio**	359,646	-	359,646	359,646	-
	Institutional Funds U.S. Equity Index Portfolio**	-	6,604,941	4,850,256	6,604,941	1,754,685
	Institutional Funds U.S. Treasury Index Portfolio**	192,807	-	192,807	192,807	-

*Represents a party-in-interest.

**Represents a series of transactions.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	<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 10/01/2013 and ending 09/30/2014

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

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

A Name of plan EGS ELECTRICAL GRP, LLC. PEN PLAN FOR BARG UNIT EES	B Three-digit plan number (PN) ►	006
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF EGS ELECTRICAL GROUP, LLC.	D Employer Identification Number (EIN) 36-4178995	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ Other		
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500		

Part I Basic Information			
1	Enter the valuation date: Month <u>10</u> Day <u>1</u> Year <u>2013</u>		
2	Assets:		
	a Market value	2a	8,780,124
	b Actuarial value	2b	8,377,897
3	Funding target/participant count breakdown:	(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	237
	b For terminated vested participants	3b	291
	c For active participants:		
	(1) Non-vested benefits	3c(1)	49,734
	(2) Vested benefits	3c(2)	1,064,159
	(3) Total active	3c(3)	101
	d Total	3d	629
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	6.35 %
6	Target normal cost	6	86,572

Statement by Enrolled Actuary

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

SIGN HERE	RANDALL K. LYNN <i>RKL</i> _____ Signature of actuary	06/18/2015 _____ Date
	RANDALL K. LYNN _____ Type or print name of actuary	14-03145 _____ Most recent enrollment number
	TOWERS WATSON DELAWARE, INC. _____ Firm name	(314) 719-5900 _____ Telephone number (including area code)
	101 SOUTH HANLEY, SUITE 900 _____ Address of the firm	
	ST. LOUIS _____ Address of the firm	
	MO 63105-3411 _____ Address of the firm	

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	972,694	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	972,694	0
10 Interest on line 9 using prior year's actual return of <u>10.82</u> %	105,245	
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		457,178
b Interest on (a) using prior year's effective interest rate of <u>7.06</u> % except as otherwise provided (see instructions)		32,277
c Total available at beginning of current plan year to add to prefunding balance		489,455
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	1,077,939	0

Part III Funding Percentages

14 Funding target attainment percentage	14	104.55 %
15 Adjusted funding target attainment percentage	15	119.99 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	118.10 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ▶			18(b)	0	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
4.94 %2nd segment:
6.15 %3rd segment:
6.76 %☐ N/A, full yield curve used**b** Applicable month (enter code).....**21b**

4

22 Weighted average retirement age**22**

64

23 Mortality table(s) (see instructions) ☐ Prescribed - combined☒ Prescribed - separate☐ Substitute**Part VI Miscellaneous Items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years**28**

0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)**29**

0

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)**30**

0

Part VIII Minimum Required Contribution For Current Year**31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6)**31a**

86,572

b Excess assets, if applicable, but not greater than line 31a**31b**

86,572

32 Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment

0

0

b Waiver amortization installment

0

0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount**33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..**34**

0

Carryover balance

Prefunding balance

Total balance

35 Balances elected for use to offset funding requirement

0

0

0

36 Additional cash requirement (line 34 minus line 35)**36**

0

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)**37**

0

38 Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36)**38a**

0

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances**38b**

0

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)**39**

0

40 Unpaid minimum required contributions for all years**40**

0

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

Schedule SB - Statement by Enrolled Actuary

Plan Sponsor	EGS Electrical Group, LLC.
EIN/PN	36-4178995/006
Plan Name	EGS Electrical Group, LLC. Pension Plan for Bargaining Unit Employees
Valuation Date	10/1/2013
Enrolled Actuary	Randall K. Lynn
Enrollment Number	14-03145

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

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

Attachment to Schedule SB - Line 26
Schedule of Active Participant Data
EGS Electrical Group, LLC. Pension Plan for Bargaining Unit Employees
EIN: 36-4178995
Plan Number: 006

Average Age: 47.9
Average Service: 10.5

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

Appendix A: Statement of Actuarial Assumptions and Methods

Assumptions and Methods for Contribution Purposes

Actuarial Assumptions and Methods — Contributions

Economic Assumptions

Interest rate basis:

- | | |
|-----------------------|---------------|
| ▶ Applicable month | June 2013 |
| ▶ Interest rate basis | Segment rates |

Interest rates:

	Reflecting Corridors	Not Reflecting Corridors
▶ First segment rate	4.94%	1.43%
▶ Second segment rate	6.15%	4.10%
▶ Third segment rate	6.76%	5.15%
▶ Effective interest rate:		
• Bargaining plan	6.35%	4.50%

Annual rates of increase:

- | | |
|-------------------------------------|-------|
| ▶ Salaries | 3.25% |
| ▶ Future Social Security wage bases | 3.00% |

Demographic Assumptions

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

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

Mortality:

► Healthy Separate rates for non-annuitants (based on RP-2000 "Employees" table without collar or amount adjustments, projected to 2028 using Scale AA) and annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments, projected to 2020 using Scale AA).

► Disabled Separate rates for non-annuitants (based on RP-2000 "Employees" table without collar or amount adjustments, projected to 2028 using Scale AA) and annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments, projected to 2020 using Scale AA).

Termination Rates varying by age and service:

Representative Termination Rates

Percentage leaving during the year

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

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

Percentage becoming disabled during the year

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

Retirement	Rates varying by age, per 1,000 participants:															
	<table> <tr> <th colspan="2">Percentage retiring during the year</th></tr> <tr> <th>Age</th><th>Rate</th></tr> <tr> <td>55-59</td><td>70</td></tr> <tr> <td>60-61</td><td>110</td></tr> <tr> <td>62</td><td>300</td></tr> <tr> <td>63-64</td><td>210</td></tr> <tr> <td>65-69</td><td>300</td></tr> <tr> <td>70</td><td>1,000</td></tr> </table>	Percentage retiring during the year		Age	Rate	55-59	70	60-61	110	62	300	63-64	210	65-69	300	70
Percentage retiring during the year																
Age	Rate															
55-59	70															
60-61	110															
62	300															
63-64	210															
65-69	300															
70	1,000															
Form of payment	Participants are assumed to receive payment in the Normal Form as described in the Plan Provisions (Appendix B).															
Percent married	80%															
Spouse age	Wife three years younger than husband.															
Valuation pay	In general, reported 2012 plan year compensation. This pay is adjusted to reflect expected variable compensation and projected by the Salary Increase Rate assumption to approximate pay for the October 1, 2013 plan year.															
Administrative expenses	None, the plan sponsor pays administrative expenses directly.															

Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefits
Target normal cost	Present value of benefits expected to accrue during the plan.
Actuarial value of assets for determining minimum required contributions	Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the 2012 plan year).
Benefits not valued	All benefits described in the Plan Provisions section of this report were valued.

Change in assumptions
and methods since
prior valuation

The segment interest rates used to calculate the funding target and target normal cost were updated from an applicable month of June 2012 to June 2013.

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

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

The salary increase rate was revised to reflect anticipated experience.

Data sources

Towers Watson used asset data supplied by the trustee. EGS Electrical Group, LLC furnished participant data. EGS Electrical Group, LLC furnished the dates and amounts of the 2012 plan year contributions that were paid during the 2013 plan year. Data were reviewed for reasonableness and consistency, but no audit was performed. Assumptions or estimated were made by the Towers Watson actuaries when data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Schedule SB, Part V - Summary of Plan Provisions
 EGS Electrical Group, LLC Pension Plan for Bargaining Unit Employees
 EIN: 36-4178995 / Plan Number: 006

Plan Provisions

Plan Name	Birch Hill Foundries	Plan Effective	09/15/1997
Appendix Number	521	Last Change Effective	03/28/2005
Type of Plan	Flat Dollar		
Normal Form	Life Annuity		
Plan Eligibility	First of month following 30 days of employment		
Credited Service	One month is credited for each 150 hours worked (max. of 1,800 hours in one year)		
Pension Earnings	N/A		
EE Contributions	None		
Class	All Bargaining employees		
Accumulated Benefit	(A) minus (B): (A) \$228 times Credited Service (multiplier to increase to \$234 on 11/20/2007) (B) Accrued Benefit as of September 14, 1997		

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced by 6.0% per year
Postponed	>65	--		AB, including service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	10		AB at disablement, payable until NRD
Deferred	--	10		AB at disablement, payable at NRD
Pre Ret Death	55	10		50% of ERB, reduced by J&S factor, payable for life of spouse (employee paid)
	--	5		50% of the earliest ERB, reduced by J&S factor, deferred to date first eligible to retire, payable for life of spouse (employee paid)

Currently no active participants.

Changes in Plan Provision Since Prior Year

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

Schedule SB, Part V - Summary of Plan Provisions
EGS Electrical Group, LLC Pension Plan for Bargaining Unit Employees
EIN: 36-4178995 / Plan Number: 006

Plan Provisions

Plan Name	Sola/Hevi-Duty (Celina)	Plan Effective	09/15/1997
Appendix Number	522	Last Change Effective	03/28/2005
Type of Plan	Flat Dollar		
Normal Form	Life Annuity		
Plan Eligibility	Attainment of age 21 and 1 year of service		
Credited Service	From Date of Employment		
Pension Earnings	N/A		
EE Contributions	None		
Class	Bargaining Employees		
Accumulated Benefit	(A) minus (B):		

- (A) Effective 9/1/2006: \$120 times Credited Service
Effective 9/1/2008: \$126 times Credited Service
(B) Accrued Benefit as of September 14, 1997

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced by 6% per year
Postponed	>65	--		AB, including service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	10		AB AT DISABLEMENT, PAYABLE UNTIL NRD
Deferred	--	10		AB at disablement, payable at NRD
Pre Ret Death	55	10		50% of ERB, reduced for J&S, payable for life of spouse
	--	5		50% of the earliest ERB, reduced for J&S, deferred to date first eligible to retire, payable for life of spouse

Currently no active participants.

Changes in Plan Provision Since Prior Year

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

Schedule SB, Part V - Summary of Plan Provisions
EGS Electrical Group, LLC Pension Plan for Bargaining Unit Employees
EIN: 36-4178995 / Plan Number: 006

Plan Provisions

Plan Name	Neer	Plan Effective	09/15/1997
Appendix Number	523	Last Change Effective	02/26/2007
Type of Plan	Flat Dollar		
Normal Form	Life Annuity		
Plan Eligibility	From Date of Employment		
Credited Service	Years and completed months from later of Date of Employment and 2/26/1996		
Pension Earnings	N/A		
EE Contributions	None		
Class	Bargaining Employees		
Accumulated Benefit	(A) minus (B):		
	(A) Effective 3/1/2005: \$186 times Credited Service		
	Effective 2/26/2007: \$192 times Credited Service		
	Effective 2/25/2008: \$198 times Credited Service		
	Effective 2/22/2010: \$204 times Credited Service		
	(B) Accrued Benefit as of September 14, 1997		

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced 6.00% per year
Postponed	>65	--		AB, including service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	10		AB at disablement, payable until NRD, reduced by WC benefits except if loss of member
Deferred	--	10		AB at disablement, payable at NRD
Pre Ret Death	55	10		50% of ERB, reduced by J&S factor, payable for life of spouse (employee paid)
	--	5		50% of the earliest ERB, reduced by J&S, deferred to date first eligible to retire, payable for life of spouse (employee paid)

Currently no active participants.

Changes in Plan Provision Since Prior Year

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

Schedule SB, Part V - Summary of Plan Provisions
 EGS Electrical Group, LLC Pension Plan for Bargaining Unit Employees
 EIN: 36-4178995 / Plan Number: 006

Plan Provisions

Plan Name	Fullerton	Plan Effective	09/15/1997
Appendix Number	524	Last Change Effective	09/15/1997
Type of Plan	Flat Dollar		
Normal Form	Life Annuity		
Plan Eligibility	One Year of Service		
Credited Service	One year for each year in which 1,000 hours is worked		
Pension Earnings	N/A		
EE Contributions	None		
Class	Bargaining Employees		
Accumulated Benefit	(A) minus (B): (A) \$144 times Credited Service (B) Accrued Benefit as of September 14, 1997		

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	--	--		Not provided
Postponed	>65	--		AB, including service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	50	--		AB at disablement, payable until NRD, reduced by WC benefits
Deferred	50	--		AB at disablement, payable at NRD
Pre Ret Death	--	5		50% of NRB, reduced by J&S factor, deferred to NRD, payable for life of spouse (employee paid)

Currently no active participants.

Changes in Plan Provision Since Prior Year

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

Schedule SB, Part V - Summary of Plan Provisions
 EGS Electrical Group, LLC Pension Plan for Bargaining Unit Employees
 EIN: 36-4178995 / Plan Number: 006

Plan Provisions

Plan Name	South Milwaukee Foundry	Plan Effective	09/15/1997
Appendix Number	525	Last Change Effective	10/01/2009
Type of Plan	Flat Dollar		
Normal Form	Life Annuity		
Plan Eligibility	First of month following 1 year of service		
Credited Service	One year for each year in which 1,000 hours are worked		
Pension Earnings	N/A		
EE Contributions	None		
Class	Bargaining Employees		
Accumulated Benefit	(A) minus (B)*:		

(A) Effective 1/1/2000: \$230.40 times Credited Service
 1/1/2011: \$234.60 times Credited Service
 1/1/2012: \$238.80 times Credited Service
 1/1/2013: \$244.20 times Credited Service
 (B) Accrued Benefit as of September 14, 1997

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced 6.67% per year
Postponed	>65	--		AB, including service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	35	10		AB at disablement, payable until NRD, reduced by WC benefits
Deferred	35	10		AB at disablement, payable at NRD
Pre Ret Death	55	10		50% of ERB, reduced by J&S factor, payable for life of spouse (employee paid)
	--	5		50% of the earliest ERB, reduced by J&S, deferred to date first eligible to retire, payable for life of spouse (employee paid)

* Employees who retire during the life of current agreement will be eligible to receive the \$244.20 multiplier at time of retirement.

Changes in Plan Provision Since Prior Year

Current year changes in the Internal Revenue Code maximums on benefits and pay have been reflected. The annual benefit multiplier was changed to reflect most recent collective bargaining agreement.

Schedule SB, Part V - Summary of Plan Provisions
 EGS Electrical Group, LLC Pension Plan for Bargaining Unit Employees
 EIN: 36-4178995 / Plan Number: 006

Plan Provisions

Plan Name	O-Z/Gedney, Terryville	Plan Effective	09/15/1997
Appendix Number	526	Last Change Effective	09/15/1997
Type of Plan	Flat Dollar		
Normal Form	Life Annuity		
Plan Eligibility	From Date of Employment		
Credited Service	1/10 year credited for every 170 hours of service (max. of 1,700 hours each year)		
Pension Earnings	N/A		
EE Contributions	None		
Class	Bargaining Employees		
Accumulated Benefit	(A) minus (B):		
	(A) \$246 times Credited Service		
	(B) Accrued Benefit as of September 14, 1997		

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced by 3.0% per year
Postponed	>65	--		AB, including service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	10		AB AT DISABLEMENT, PAYABLE UNTIL NRD
Deferred	--	10		AB at disablement, payable at NRD
Pre Ret Death	55	10		50% of ERB, reduced for J&S, payable for life of spouse
	--	5		50% of the earliest ERB, reduced for J&S, deferred to date first eligible to retire, payable for life of spouse

Currently no active participants.

Changes in Plan Provision Since Prior Year

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

Schedule SB, Part V - Summary of Plan Provisions
 EGS Electrical Group, LLC Pension Plan for Bargaining Unit Employees
 EIN: 36-4178995 / Plan Number: 006

Plan Provisions

Plan Name	Tulsa IBEW at Hevi-Duty Nelson	Plan Effective	09/15/1997
Appendix Number	527	Last Change Effective	09/15/1997
Type of Plan	Final Pay (5 Year Avg)		
Normal Form	10 year certain and continuous		
Plan Eligibility	Attainment of age 21 and 1 year of service		
Credited Service	One year for each year in which 1,000 hours is worked and EE contributions are made		
Pension Earnings	Average base annual rate on January 1		
EE Contributions	Must agree to make contributions or benefit will be reduced		
Class	All Bargaining Employees		
Accumulated Benefit	Greater of (A) and (B), minus (C) (A) .80%*FAE times Credited Service (B) \$300 per month (C) Accrued Benefit as of September 1, 1997		

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced 6.0% per year
Postponed	>65	--		AB, including earnings and service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	15		AB at disablement, payable until NRD, actuarially reduced, then reduced by WC benefits
Deferred	--	15		AB at disablement, payable at NRD
Pre Ret Death	55	5		50% of ERB, payable for life of spouse (employee paid)
	--	15		50% of NRB, reduced for J&S, actuarially reduced to date of death, payable for life of spouse (employee paid)
	--	5		50% of the earliest ERB, reduced for J&S, deferred to date first eligible to retire, payable for life of spouse (employee paid)

Currently no active participants.

Changes in Plan Provision Since Prior Year

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

Schedule SB, Part V - Summary of Plan Provisions
EGS Electrical Group, LLC Pension Plan for Bargaining Unit Employees
EIN: 36-4178995 / Plan Number: 006

Plan Provisions

Plan Name	McGill Manufacturing	Plan Effective	09/15/1997
Appendix Number	528	Last Change Effective	09/15/1997
Type of Plan	Flat Dollar		
Normal Form	Life Annuity		
Plan Eligibility	From Date of Employment		
Credited Service	One year for each year in which 1,000 hours is worked		
Pension Earnings	N/A		
EE Contributions	None		
Class	All Bargaining Employees		
Accumulated Benefit	(A) minus (B): (A) \$228 times Credited Service (B) Accrued Benefit as of September 14, 1997		

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	5		AB, payable immediately
Early	55	30		AB, reduced by 4% per year prior to 60
Postponed	60	30		AB, payable immediately
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	40	20		AB at disablement, payable until NRD, reduced by any WC benefit
Deferred	40	20		AB at disablement, payable at NRD
Pre Ret Death	55	10		50% of ERB, reduced by J&S factor, payable for life of spouse (employee paid)
	--	5		50% of the earliest ERB, reduced by J&S factor, deferred to date first eligible to retire, payable for life of spouse (employee paid)

Currently no active participants.

Changes in Plan Provision Since Prior Year

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

Schedule SB, Part V - Summary of Plan Provisions
 EGS Electrical Group, LLC Pension Plan for Bargaining Unit Employees
 EIN: 36-4178995 / Plan Number: 006

Plan Provisions

Plan Name	Tulsa GMP at O-Z/Gedney	Plan Effective	09/15/1997
Appendix Number	529	Last Change Effective	09/15/1997
Type of Plan	Final Pay (5 Year Avg)		
Normal Form	10 year certain and continuous		
Plan Eligibility	Attainment of age 21 and 1 year of service		
Credited Service	One year for each year in which 1,000 hours is worked and EE contributions made		
Pension Earnings	Average base annual rate on January 1		
EE Contributions	Must agree to make contributions or benefit will be reduced		
Class	All Bargaining Employees		
Accumulated Benefit	Greater of (A) and (B), minus (C) (A) .80%*FAE times Credited Service (B) \$300 per month (C) Accrued Benefit as of September 14, 1997		

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal Retirement	65	--		AB, payable immediately
Early	55	10		AB, reduced 6.0% per year
Postponed	>65	--		AB, including earnings and service to actual retirement
Vesting	--	5		AB, payable at NRD
Disability				
Immediate	--	15		AB at disablement, payable until NRD, actuarially reduced, then reduced by WC benefits
Deferred	--	15		AB at disablement, payable at NRD
Pre Ret Death	55	10		50% of ERB, reduced for J&S, payable for life of spouse (employee paid)
	--	15		50% of NRB, reduced for J&S, actuarially reduced to date of death, payable for life of spouse (employee paid)
	--	5		50% of the earliest ERB, reduced for J&S, deferred to date first eligible to retire, payable for life of spouse (employee paid)

Currently no active participants.

Changes in Plan Provision Since Prior Year

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

Attachment to Schedule SB – Part V
Summary of Plan Provisions
EGS Electrical Group, LLC. Pension Plan for Bargaining Unit
Employees
EIN: 36-4178995
Plan Number: 006

Optional Forms of Payment

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

- Life Annuity payable for participant's lifetime
- Certain and Life (5 or 10 Years) payable for participant's lifetime with payments upon participant's death to beneficiary for the remaining certain period.
- Joint and Survivor Annuity (50%, 60%, 66 2/3%, 75% or 100%) payable for participant's lifetime and upon participant's death, an annuity payable to the beneficiary based on the percentage elected.

Attachment to Schedule SB - Line 22**Description of Weighted Average Retirement Age****EGS Electrical Group, LLC. Pension Plan for Bargaining Unit Employees****EIN: 36-4178995****Plan Number: 006**

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

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

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