Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110
1210-0089

2014

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [X]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
SPIRIT AEROSYSTEMS HOLDINGS, INC. PENSION VALUE PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 06/17/2005

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

3801 SOUTH OLIVER
WICHITA, KS 67210-2112

2b Employer Identification Number (EIN)
20-2436320

2c Plan Sponsor's telephone number
316-526-9000

2d Business code (see instructions)
336410

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2015	SUZANNE SCOTT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)

Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor

SPIRIT AEROSYSTEMS HOLDINGS, INC.

3801 SOUTH OLIVER
WICHITA, KS 67210-2112

3b Administrator's EIN: 20-2436320

3c Administrator's telephone number: 316-526-9000

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

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	6581
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	5149
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	4737
b	Retired or separated participants receiving benefits	**6b**	895
c	Other retired or separated participants entitled to future benefits	**6c**	736
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	6368
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	108
f	Total. Add lines **6d** and **6e**.	**6f**	6476
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	0
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1A 1B 1C 1I

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

- (1) ☐ Insurance
- (2) ☐ Code section 412(e)(3) insurance contracts
- (3) ☒ Trust
- (4) ☐ General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- (1) ☐ Insurance
- (2) ☐ Code section 412(e)(3) insurance contracts
- (3) ☒ Trust
- (4) ☐ General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ 0 **A** (Insurance Information)
- (4) ☒ **C** (Service Provider Information)
- (5) ☒ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

Part III	**Form M-1 Compliance Information (to be completed by welfare benefit plans)**

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ……..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

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

2014

This Form is Open to Public Inspection

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

▶ **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
SPIRIT AEROSYSTEMS HOLDINGS, INC. PENSION VALUE PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
SPIRIT AEROSYSTEMS HOLDINGS, INC.

D Employer Identification Number (EIN)
20-2436320

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2014

2 Assets:

a Market value	**2a**	1179313755
b Actuarial value	**2b**	1172214490

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	717	134050587	134050587
b For terminated vested participants	738	51665427	51665427
c For active participants	5149	492890891	536292770
d Total	6604	678606905	722008784

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**	6.59%
6 Target normal cost	**6**	2121161

Statement by Enrolled Actuary

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

SIGN HERE

Signature of actuary — Date: 10/09/2015

JOY C. SILVUS, ASA, EA, MAAA — Type or print name of actuary

14-05205 — Most recent enrollment number

MERCER — Firm name

816-556-4800 — Telephone number (including area code)

2405 GRAND BOULEVARD, SUITE 900
KANSAS CITY, MO 64108-2519

Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	144812771	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9	Amount remaining (line 7 minus line 8)	144812771	0
10	Interest on line 9 using prior year's actual return of 4.71%	6820682	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 6.42 %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	151633453	0

Part III Funding Percentages

14	Funding target attainment percentage	14	141.35 %
15	Adjusted funding target attainment percentage	15	162.35 %
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	150.87 %
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:	2nd segment:	3rd segment:	
4.99 %	6.32 %	6.99 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	62

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)	**31a**	2121161
b Excess assets, if applicable, but not greater than line 31a	**31b**	2121161

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

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**	
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)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2014** **This Form is Open to Public Inspection.**

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
SPIRIT AEROSYSTEMS HOLDINGS, INC. PENSION VALUE PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
SPIRIT AEROSYSTEMS HOLDINGS, INC.

D Employer Identification Number (EIN)
20-2436320

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

THE BANK OF NEW YORK MELLON

25-6078093

(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?
21 27	NONE	1085703	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

MERCER

13-2834414

(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?
14	NONE	452663	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

MERCER

13-2834414

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	189888	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2014

This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
SPIRIT AEROSYSTEMS HOLDINGS, INC. PENSION VALUE PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
SPIRIT AEROSYSTEMS HOLDINGS, INC.

D Employer Identification Number (EIN)
20-2436320

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

a Name of MTIA, CCT, PSA, or 103-12 IE: EB DAILY VALUED INTERNATIONAL SIF

b Name of sponsor of entity listed in (a): BANK OF NEW YORK MELLON

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)
25-6078093-055	C	51374752

a Name of MTIA, CCT, PSA, or 103-12 IE: EB DAILY VALUE LGE CAP VALUE SIF

b Name of sponsor of entity listed in (a): BANK OF NEW YORK MELLON

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)
25-6078093-039	C	39393468

a Name of MTIA, CCT, PSA, or 103-12 IE: COLLECTIVE TRUST HIGH YIELD FUND

b Name of sponsor of entity listed in (a): BANK OF NEW YORK MELLON

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)
25-6078093-026	C	64850902

a Name of MTIA, CCT, PSA, or 103-12 IE: EB DAILY VALUED LRGE CAP GROWTH SIF

b Name of sponsor of entity listed in (a): BANK OF NEW YORK MELLON

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)
25-6078093-005	C	39671657

a Name of MTIA, CCT, PSA, or 103-12 IE: EB LONG TERM CREDIT BOND INDEX FUND

b Name of sponsor of entity listed in (a): BANK OF NEW YORK MELLON

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)
25-6078093-062	C	455517171

a Name of MTIA, CCT, PSA, or 103-12 IE: EB DAILY VALUED SMALL CAP SIF

b Name of sponsor of entity listed in (a): BANK OF NEW YORK MELLON

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)
25-6078093-070	C	40259790

a Name of MTIA, CCT, PSA, or 103-12 IE: EB DAILY VALUED STOCK INDEX FUND

b Name of sponsor of entity listed in (a): BANK OF NEW YORK MELLON

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)
25-6078093-101	C	260191510

a Name of MTIA, CCT, PSA, or 103-12 IE: EB HIGH QUALITY LONG CORPORATE BOND

b Name of sponsor of entity listed in (a): BANK OF NEW YORK MELLON

c EIN-PN 25-6078093-218	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 135273113

a Name of MTIA, CCT, PSA, or 103-12 IE: EB U.S. REAL ESTATE SECURITIES FUND

b Name of sponsor of entity listed in (a): BANK OF NEW YORK MELLON

c EIN-PN 25-6078093-230	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 25584891

a Name of MTIA, CCT, PSA, or 103-12 IE: EB TEMPORARY INVESTMENT FUND

b Name of sponsor of entity listed in (a): BANK OF NEW YORK MELLON

c EIN-PN 25-6078093-023	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1863974

a Name of MTIA, CCT, PSA, or 103-12 IE: EB DAILY VALUED LONG BOND INDEX FUN

b Name of sponsor of entity listed in (a): BANK OF NEW YORK MELLON

c EIN-PN 25-6078093-006	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 197608839

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2014

This Form is Open to Public Inspection

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
SPIRIT AEROSYSTEMS HOLDINGS, INC. PENSION VALUE PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
SPIRIT AEROSYSTEMS HOLDINGS, INC.

D Employer Identification Number (EIN)
20-2436320

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)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	12	962
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)	1179313743	1311590067
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	1179313755	1311591029
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	178793	346668
i Acquisition indebtedness	1i		
j Other liabilities	1j	0	649998
k Total liabilities (add all amounts in lines 1g through1j)	1k	178793	996666
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	1179134962	1310594363

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)	0	
(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)	1891	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1891
(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)		179349303
(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		39570
d Total income. Add all **income** amounts in column (b) and enter total	2d		179390764
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	45696615	
(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)		45696615
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)	642551	
(2) Contract administrator fees	2i(2)	1085703	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	506494	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		2234748
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		47931363
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		131459401
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)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: ALLEN, GIBBS, & HOULIK, LC **(2)** EIN: 48-1032601

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

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

Part IV Compliance Questions

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

During the plan year:

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

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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

2014

This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
SPIRIT AEROSYSTEMS HOLDINGS, INC. PENSION VALUE PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
SPIRIT AEROSYSTEMS HOLDINGS, INC.

D Employer Identification Number (EIN)
20-2436320

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

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): _____ _____

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** 93

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
Stock: 33.0% Investment-Grade Debt: 65.0% High-Yield Debt: 0.0% Real Estate: 2.0% Other: 0.0%

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):

Allen, Gibbs & Houlik, L.C.
CPAs & Advisors

SPIRIT AEROSYSTEMS HOLDINGS, INC.
PENSION VALUE PLAN

FINANCIAL STATEMENTS WITH SUPPLEMENTAL SCHEDULES

YEAR ENDED DECEMBER 31, 2014

WITH

INDEPENDENT AUDITOR'S REPORT

SPIRIT AEROSYSTEMS HOLDINGS, INC.
PENSION VALUE PLAN

FINANCIAL STATEMENTS WITH SUPPLEMENTAL SCHEDULES

YEAR ENDED DECEMBER 31, 2014

WITH

INDEPENDENT AUDITOR'S REPORT

SPIRIT AEROSYSTEMS HOLDINGS, INC.
PENSION VALUE PLAN

FINANCIAL STATEMENTS WITH SUPPLEMENTAL SCHEDULES

Year Ended December 31, 2014

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All other supplemental schedules required by the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted as they are not applicable.

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Allen, Gibbs & Houlik, L.C.
CPAs & Advisors

INDEPENDENT AUDITOR'S REPORT

The Pension Committee
Spirit Aerosystems Holdings, Inc.
Pension Value Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Spirit Aerosystems Holdings, Inc. Pension Value Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, the statement of changes in net assets available for benefits for the year ended December 31, 2014, the statements of accumulated plan benefits as of January 1, 2014 and 2013, and the statement of changes in accumulated plan benefits for the year ended January 1, 2014, 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 information summarized in Note 3, which was certified or provided by The Bank of New York Mellon / BNY Mellon, N.A. (BNY Mellon), the Trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the Trustee holds the Plan's assets and executes transactions. The Plan Administrator has obtained certifications from the Trustee as of December 31, 2014 and 2013, and for the year ended December 31, 2014, that the information provided to the Plan Administrator by the Trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule H, line 4i - Schedule of Assets (Held at End of Year) and Schedule H, line 4j - Schedule of Reportable Transactions for the year ended December 31, 2014, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purposes of additional analysis and are not a required part of the financial statements. These supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

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

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

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

October 12, 2015
Wichita, KS

SPIRIT AEROSYSTEMS HOLDINGS, INC.
PENSION VALUE PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2014 and 2013

	2014	2013
ASSETS		
Investments, at fair value	**$ 1,311,590,067**	$ 1,179,313,743
Receivables		
Accrued interest and dividends	**962**	12
Securities sold	**2,000,001**	--
Total assets	**1,313,591,030**	1,179,313,755
LIABILITIES		
Accrued administrative expenses	**346,668**	178,793
Securities purchased	**2,649,999**	--
Net assets available for benefits	**$ 1,310,594,363**	$ 1,179,134,962

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

SPIRIT AEROSYSTEMS HOLDINGS, INC.
PENSION VALUE PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year Ended December 31, 2014

Additions to net assets attributed to:	
Investment income:	
Net change in fair value of investments	**$ 179,349,303**
Interest and dividends	**1,891**
Other income	**39,570**
Total additions	**179,390,764**
Deductions from net assets attributed to:	
Benefits paid	**45,696,615**
Administrative expenses	**2,234,748**
Total deductions	**47,931,363**
Net increase	**131,459,401**
Net assets available from benefits:	
Beginning of year	**1,179,134,962**
End of year	**$ 1,310,594,363**

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

SPIRIT AEROSYSTEMS HOLDINGS, INC.
PENSION VALUE PLAN

STATEMENTS OF ACCUMULATED PLAN BENEFITS

January 1, 2014 and 2013

	2014	2013
Actuarial present value of accumulated Plan benefits		
Vested benefits for:		
Participants currently receiving payments	**$ 137,512,408**	$ 78,287,853
Other participants	**576,394,358**	540,358,855
Total	**713,906,766**	618,646,708
Non-vested benefits	**43,425,509**	53,507,102
Total actuarial present value of accumulated Plan benefits	**$ 757,332,275**	$ 672,153,810

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

SPIRIT AEROSYSTEMS HOLDINGS, INC.
PENSION VALUE PLAN

STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS

Year Ended January 1, 2014

Actuarial present value of accumulated Plan benefits at January 1, 2013	**$ 672,153,810**
Increase (decrease) during the year due to:	
Benefits paid	**(21,199,301)**
Increase for interest due to decrease in discount period	**46,246,960**
Benefits accumulated	**(173,442)**
Change in actuarial assumptions	**60,304,248**
Net increase	**85,178,465**
Actuarial present value of accumulated Plan benefits at January 1, 2014	**$ 757,332,275**

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

1. DESCRIPTION OF THE PLAN

The following brief description of Spirit Aerosystems Holdings, Inc. Pension Value Plan (Plan or PVP Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General - On June 17, 2005, Spirit Aerosystems, Inc. (the Company), a subsidiary of Spirit Aerosystems Holdings, Inc. (Holdings), acquired certain assets and assumed certain liabilities of The Boeing Company (Boeing). As part of the acquisition, the Company also assumed the liabilities of several qualified defined benefit pension plans, covering most employees of the Company.

The Plan covers employees who had accrued a benefit in the comparable Boeing plan as of June 16, 2005, were hired by the Company on June 17, 2005, and did not retire from Boeing by August 1, 2005. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Pension Benefits - Participants with five or more years of service are entitled to monthly pension benefits beginning at normal retirement age (65) except for the PVP Plan, which allows for pension benefits after three years of service. Upon retirement, the amount of benefits under the Plan is determined based on the heritage plan under which the participant was merged into the Plan as follows:

PVP Plan - the highest amount determined based upon two different computations: 1) Credit-based Benefit (including Final Average Benefit, as provided by the Non-IAM Plan) plus annual benefit interest credits, and 2) Minimum Benefit, as provided by the Plan.

IAM Plan - the highest amount determined based upon three different computations: 1) Basic Benefit, 2) Complement Benefit, or 3) Final Average Benefit, as provided by the IAM Plan.

Non-IAM Plan - the highest amount determined based upon three different computations: 1) Basic Benefit, 2) Complement Benefit, or 3) Final Average Benefit, as provided by the Non-IAM Plan.

UAW Plan - $52 per year of benefit service.

In general, the Plan provides for benefits to begin on the first day of the month on or after the participant's 65th birthday, with various options for early retirement or death. The Plan's normal form of benefit for a single participant is a Straight Life Annuity. For a married participant in the PVP Plan, heritage IAM Plan or heritage Non-IAM Plan, the Plan provides for a 50%, 75%, or 100% Joint and Survivor Annuity providing a lifetime benefit payable to the participant. For a married participant in the heritage UAW Plan, the Plan provides a 55% or 75% Joint and Survivor Annuity providing a lifetime benefit payable to the participant. Participants may elect to receive a lump-sum distribution of their cash account upon retirement or termination if balances are less than $5,000.

1. DESCRIPTION OF THE PLAN (CONTINUED)

Death Benefits - If an active participant in the PVP Plan, heritage IAM Plan or heritage Non-IAM Plan dies at age 55 or older, a death benefit equal to the value of the participant's accumulated pension benefits is paid to the participant's eligible surviving spouse as a 100% Surviving Spouse Annuity. If the active participant dies before age 55, the benefit will be paid to the participant's eligible surviving spouse as a 50% Joint and Survivor Annuity. If an active participant in the heritage UAW Plan dies, a death benefit equal to the value of the participant's accumulated pension benefits is paid to the participant's eligible surviving spouse as a 55% Joint and Survivor Annuity.

Disability Benefits - Active participants in heritage plans who become totally disabled and have completed ten years of vested service, receive annual disability benefits that are equal to the normal retirement benefits that they have accumulated as of the time they become disabled. 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. Participants who did not participate in heritage plans are not offered any disability benefits under the PVP Plan.

Vesting Service - Vesting service is used to determine whether participants are eligible to receive benefits. Participants began accumulating vesting service during employment at Boeing (or its predecessors) and continue to earn additional vesting service during employment at the Company. Participants become vested upon the completion of five years of service, with the exception of the PVP Plan, which requires the completion of three years. If participants terminate before rendering five years of vesting service, they forfeit the right to receive any benefits accumulated through the Plan.

Benefit Service - Benefit service is part of the benefit formula used to calculate the minimum benefit under the Plan. Benefit service was frozen as of June 16, 2005; participants do not earn additional benefit service during employment with the Company. Prior to June 17, 2005, participants earned benefit service from the later of the date they were hired by Boeing or transferred into a specific Plan.

2. SUMMARY OF ACCOUNTING POLICIES

Investment Valuation and Income Recognition - The Plan's investments are stated at fair value. Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on accrual basis.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies, and (3) the reported amounts of revenues and expenses included in such financial statements. Actual results could differ from those estimates. The Plan uses an actuary to determine the actuarial present value of accumulated plan benefits. A change in the actuarial assumptions used could significantly change the amount of the actuarial present value of accumulated plan benefits reported in the accompanying financial statements.

2. SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Actuarial Present Value of Accumulated Plan Benefits - Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to: (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on employees' years of Credited Service. Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated Plan benefits is determined by the Plan's actuary, Mercer, and is that amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements 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 actuarial computations at January 1, 2014 and 2013, were as follows:

	2014	2013
Investment return	6.50%	7.00%
Mortality	RP-2000 Mortality Table	RP-2000 Mortality Table
Retirement age	Assumed Retirement Tables	Assumed Retirement Tables
Discount rate	4.01%	4.69%

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

Funding policy - The Company's funding policy is to make periodic contributions to the Plan as determined by the Plan's actuary. No employee contributions are permitted. Due to the funded status of the Plan, no contributions were made in 2014.

Payment of benefits - Benefits are recorded upon distribution.

Administrative expenses - Investment advisory, actuarial and other administrative expenses of the Plan are paid by the Plan except those expenses the Company is required by law to pay.

Subsequent Events - These financial statements considered subsequent events through October 12, 2015, the date the financial statements were available to be issued.

3. INFORMATION CERTIFIED BY TRUSTEE (UNAUDITED)

The following is a summary of the information as of December 31, 2014 and 2013 and for the year ended December 31, 2014, included throughout the Plan's financial statements and supplemental schedule, that was prepared by or derived from information provided by The BNY Mellon (Trustee) and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the Trustee that information provided to the Plan Administrator by the Trustee related to the following assets is complete and accurate.

Accordingly, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information below, fair values in Note 4 and the supplemental schedule related to the following information.

The following table presents assets in this Plan that were certified by the Trustee. Single assets representing more than 5% of the Plan's net assets at December 31, 2014 and 2013, are separately identified:

	2014	2013
EB Daily Valued Stock Index Fund	$ 260,191,510	$ 237,909,951
EB High Quality Long Corporate Bond Fund	135,273,113	116,158,320
EB Long Term Credit Bond Index Fund	455,517,171	413,350,599
EB Daily Valued Long Bond Index Fund	197,608,839	172,073,257
Other investments, not greater than 5%	262,999,434	239,821,616
	$ 1,311,590,067	$ 1,179,313,743

*Does not represent 5% or more of the Plan's net assets at December 31.

Accrued interest and dividends receivable	$ 962	$ 12

The Trustee also certified the following for the year ended December 31, 2014:

Net change in fair value of investments	$ 179,349,303
Dividends, interest and other income	41,461
	$ 179,390,764

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) guidance for fair value establishes a framework for measuring fair value under current accounting pronouncements that require or permit fair value measurement and enhances disclosures about fair value measurements. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value.

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

The guidance describes three levels of inputs that may be used to measure fair value:

Level 1 - Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date;

Level 2 - Inputs to the valuation methodology are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies; and

Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following is a description of the valuation methodologies used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

Collective Investments

These investments are public investment vehicles valued using middle market prices and performance of the fund. The trust allocates notional units to the policy holder based on the underlying notional unit buy (offer) price using the middle market price plus transactions costs. These investments are classified within level 2 of the valuation hierarchy.

Commingled Funds

These investments are valued at the closing price reported by the Plan Trustee. These investments are not being traded in an active market, but are backed by various investment securities managed by the BNY Mellon. Fair value is being calculated using unobservable inputs that rely on the BNY Mellon's own assumptions and are therefore classified within level 2 of the valuation hierarchy, although these assumptions are based on underlying investments which are traded on an active market.

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

Below are the Plan's financial instruments carried at fair value as of December 31, 2014 and 2013 on a recurring basis by the FASB fair value hierarchy levels described previously.

	December 31, 2014 Fair Value Measurements Using:			
	Level 1	Level 2	Level 3	Fair Value (Unaudited)
Collective Investments:				
Cash equivalents	$ --	$ 1,863,974	$ --	$ 1,863,974
Commingled Funds:				
Small cap	--	40,259,790	--	40,259,790
International	--	51,374,752	--	51,374,752
Large cap value	--	39,393,468	--	39,393,468
Large cap growth	--	39,671,657	--	39,671,657
Stock index	--	260,191,510	--	260,191,510
Fixed income	--	853,250,025	--	853,250,025
Real estate	--	25,584,891	--	25,584,891
	$ --	$ 1,311,590,067	$ --	$ 1,311,590,067

	December 31, 2013 Fair Value Measurements Using:			
	Level 1	Level 2	Level 3	Fair Value (Unaudited)
Collective Investments:				
Cash equivalents	$ --	$ 2,886,914	$ --	$ 2,886,914
Commingled Funds:				
Small cap	--	35,818,210	--	35,818,210
International	--	47,930,038	--	47,930,038
Large cap value	--	36,014,976	--	36,014,976
Large cap growth	--	35,656,223	--	35,656,223
Stock index	--	237,909,951	--	237,909,951
Fixed income	--	760,063,399	--	760,063,399
Real estate	--	23,034,032	--	23,034,032
	$ --	$ 1,179,313,743	$ --	$ 1,179,313,743

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

The following table summarizes investments measured at fair value based on NAV per share as of December 31, 2014 and 2013, respectively.

	2014 Fair Value (Unaudited)	2013 Fair Value (Unaudited)	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Collective investments:					
Cash equivalents (a)	$ 1,863,974	$ 2,886,914	None	Daily	None
Commingled funds:					
Small cap (b)	40,259,790	35,818,210	None	Daily	None
International (c)	51,374,752	47,930,038	None	Daily	None
Large cap value (d)	39,393,468	36,014,976	None	Daily	None
Large cap growth (e)	39,671,657	35,656,223	None	Daily	None
Stock index (f)	260,191,510	237,909,951	None	Daily	None
Fixed income (g)	853,250,025	760,063,399	None	Daily	None
Real estate (h)	25,584,891	23,034,032	None	Daily	None
	$ 1,311,590,067	$ 1,179,313,743			

(a) This investment category seeks to provide a market rate of return consistent with the preservation of capital through a shorter maturity, high quality portfolio by investing in high quality, short-term money market instruments, including, but not limited to, high quality commercial paper and securities issued or guaranteed by the U.S. government.

(b) This investment category seeks to track the performance of the Russell 2000 Index by investing in securities and a combination of other affiliated bank collective funds.

(c) This investment category seeks to track the performance of the MSCI EAFE Index by investing in securities and a combination of other collective trusts.

(d) This investment category seeks to track the performance of the S&P 500 Index by investing in securities and a combination of other affiliated bank collective funds.

(e) This investment category seeks long-term growth of capital by investing in a select portfolio of publicly traded common stocks.

(f) This investment category seeks to track the performance of the S&P 500 Index by investing in securities and a combination of affiliated bank collective trust.

(g) This investment category seeks to gain diversified exposure to securities with similar credit, duration, and maturity characteristics of Barclays Capital Index by investing in securities, derivatives and a combination of other collective funds.

(h) This investment category seeks to maximize total return by investing substantially all of its assets in publicly traded equity securities of companies in the real estate industry.

5. PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by The BNY Mellon (Trustee of the Plan). As such, these transactions qualify as party-in-interest transactions.

6. PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

If the Plan terminates, a portion of the benefits under the Plan is insured by the Pension Benefit Guaranty Corporation (PBGC), a U.S. Government agency. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivors' pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits and may also depend on the level of benefits guaranteed by the PBGC.

7. INCOME TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated July 23, 2014, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan. Management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require recognition or disclosure in the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements.

8. RISKS AND UNCERTAINTIES

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumption 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.

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 participants' account balances and the amounts reported in the statement of net assets available for benefits.

9. CONTINGENCIES

The Plan Sponsor (Company) and the Plan were named as defendants, along with Boeing and several of its employee benefit plans, in a class action suit filed on behalf of a group of participants of the Boeing plans. The Company and the Plan were dismissed from the litigation in June of 2013. The case continued against Boeing and in June 2014 a tentative agreement was reached in which Boeing would pay to settle the claims brought against Boeing defendants, subject to a fairness hearing which was completed in September 2015. In December 2014, Boeing filed a complaint seeking indemnification from the Company for damages assessed in the above settled litigation and an arbitration filed by the UAW. The underlying lawsuit and arbitration against Boeing were based on Boeing's decision to treat the participants as "terminated due to divestiture" rather than "laid off," which the participants claim reduced their pension and retiree health benefits. The Plan has not been named in the indemnification litigation brought by Boeing, which means if the Company were to incur any potential liability related to this claim, the Plan would not incur the liability; therefore, a loss amount is neither probable nor estimable for the Plan. Accordingly, the accompanying financial statements contain no adjustments related to these matters.

Schedule SB, line 26 — Schedule of Active Participant Data

Attained age	Years of credited service										
	Under 1	1–4	5–9	10–14	15–19	20–24	25–29	30–34	35–39	40 & up	Total
Under 25											
25–29											
30–34	5	2	1								8
35–39	7	6	71 4,838 1,398	1							85
40–44	1	14	157 5,148 2,232	29 9,364 1,523	7						208
45–49	5	8	154 5,550 3,677	132 9,751 3,878	311 13,888 7,698	22 15,798 5,627					632
50–54	1	2	178 5,692 7,566	161 9,900 5,191	706 14,312 9,436	357 17,984 14,776	130 20,251 12,461				1,535
55–59	7	8	113 5,628 7,920	137 9,975 6,834	561 13,858 9,706	449 17,763 15,249	564 21,907 20,658	34 24,927 16,820			1,873
60–64	1	2	59 5,379 8,733	75 9,638 6,192	200 13,256 7,082	186 16,852 12,224	212 21,236 18,011	39 24,304 13,806			774
65–69		4	16	3	6	3					32
70 & up			2								2
Total	27	46	751	538	1,791	1,017	906	73	0	0	5,149

In each cell, the top number is the count of active participants for each age/service combination. The middle number is the average annual accrued benefit. The bottom number is average cash balance amount.

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

Actuarial Assumptions for January 1, 2014 Funding Valuation

Discount rate sponsor elections

• Segment rates or full yield curve	Segment	
• Look-back months	0	
	Stabilized	**Nonstabilized**
• First 5 years	4.99%	1.25%
• Next 15 years	6.32%	4.06%
• Over 20 years	6.99%	5.08%

Mortality sponsor elections

• Healthy participants	Section 430(h)(3) prescribed separate generational annuitant and nonannuitant mortality tables.
• Pre-1995 disabilities	Revenue Ruling 96-7 table for participants who became disabled before 1995.
• Post-1994 disabilities	Revenue Ruling 96-7 table for participants who became disabled after 1994.

Cash balance plans

• Interest accumulation rate	5.25% per year on Spirit AeroSystems Holdings, Inc. Pension Value Plan cash balances. The plan's interest crediting rate is the greater of the yield on the 30-year treasury rate, or 5.25%. We have assumed that the average yield on the 30-year treasury rate over the typical accumulation period will be 3.52%, based on Mercer Investment Consulting's Capital Market Outlook for the long term government bond yields. Based on those assumptions, we have assumed the plan's interest crediting rate for all future years will be 5.25%.

Other economic assumptions

• Salary increases	Not applicable because of the frozen nature of the plan.
• Social Security wage base	Not applicable because of the frozen nature of the plan.
• Consumer Price Index	Not applicable because of the frozen nature of the plan.
• Expected investment return	6.50% for 2014 and 6.75% for 2013 The expected rate of return on plan assets is based on a blend of the hypothetical past performance of the plan's target asset mix, and the median simulated investment return using capital market assumptions published in Mercer Investment Consulting's Capital Markets Outlook for the plan's target asset mix. The expected return on assets assumption is net of an adjustment of 20 bps for expenses assumed to be paid from plan assets.
• Expenses	Prior year expenses of $2,121,161 are added to current year target normal cost.

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

Demographic assumptions

- Withdrawal: Rates are based on tables from a Society of Actuaries turnover study in 2003. Rates for hourly union employees are 110% of the Hourly Union Aggregate, age based table from the study. Rates for all other employees are 50% of the Salaried Workers Aggregate, age based table from the study. See table of sample rates.
- Disability incidence: None.
- Retirement age: For all employees currently in the UAW union with UAW accrued benefits, 50% are assumed to retire at the earlier of their first year of eligibility for the Early Retirement Supplement, or age 62, whichever comes first, and none are assumed to retire before then. After this first year, the Hourly Union retirement rates below apply.

	Retirement	
Age	**Hourly Union**	**All others**
55	10.0%	5.0%
56	5.0%	2.5%
57	5.0%	2.5%
58	5.0%	2.5%
59	7.0%	7.0%
60	7.0%	7.0%
61	7.0%	7.0%
62	25.0%	20.0%
63	25.0%	20.0%
64	25.0%	20.0%
65	30.0%	30.0%
66	30.0%	30.0%
67	30.0%	30.0%
68	30.0%	30.0%
69	30.0%	30.0%
70	100.0%	100.0%

- Benefit commencement age for
  - Future vested deferred: 65
  - Current vested deferred: 65
- Spouse assumptions

	Male participants	**Female participants**
Percentage married	80%	60%
Spouse age difference	3 years younger	2 years older

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

Form of payment — Males	**Single life**	**J&S Pop-up**
• Active retirements	20%	80%
• Future vested deferred	100%	0%
• Future deaths	0%	100%
• Current vested deferred	100%	0%

Form of payment — Females	**Single life**	**J&S Pop-up**
• Active retirements	40%	60%
• Future vested deferred	100%	0%
• Future deaths	0%	100%
• Current vested deferred	100%	0%

Assumed survivor percentages for J&S Pop-up benefits depend on the plan the benefit came from and the participant age at death as follows:

	PVP	**BCERP**	**UAW**
• Prior to age 55	50%	50%	55%
• After age 55	100%	100%	55%

Unpredictable contingent event assumptions	Not applicable.
Other assumptions	
• Hourly Union Employee	Anyone who is currently a member of the UAW, IAM or IBEW unions.
• Accrued Benefits	Since benefits are frozen, the benefit amounts used for the valuation are stored in a database; they are not individually calculated for each participant.

Table of Sample Rates

	Withdrawal	
Attained age	**Hourly Union**	**All Others**
20	5.17%	9.60%
25	4.07%	7.70%
30	3.30%	6.10%
35	2.64%	4.85%
40	2.09%	3.80%
45	1.65%	2.95%
50	1.32%	2.30%
55	0.99%	1.75%
60	0.77%	1.30%
65	0.44%	0.85%

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

Actuarial Methods for Funding

Asset Methods – Effective January 1, 2010

The asset valuation method is an average of the adjusted market value for each year during the last 2 years preceding the valuation date. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110% and no less than 90% of the fair market value, as defined in IRC Section 430.

A characteristic of this asset method is that, over time, it is slightly more likely to produce an actuarial value of assets that is less than the market value of assets than an actuarial value that is greater than the market value.

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

Participant Methods – Effective January 1, 2008

Participants or former participants are included or excluded from the valuation as described below:

- **Participants included:** The plan sponsor provides us with data (via Mercer Outsourcing) on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities.
- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break in service on the valuation date are treated as terminated participants.
- **Insurance contracts**: The plan does not have any insurance contracts.

Minimum Funding Methods – Effective January 1, 2008

The funding target for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- The plan's valuation date is the beginning of the plan year.
- An individual's **funding target** is the present value of future benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **target normal cost** is the present value of the benefit expected to accrue in the plan year. If multiple decrements are used, the funding target and the target normal cost for an individual are the sum of the component funding targets and target normal costs associated with the various anticipated separation dates.
- The plan's **target normal cost** is the sum of the individual target normal costs, and the plan's **funding target** is the sum of the individual funding targets for all participants under the plan.

SPIRIT AEROSYSTEMS HOLDINGS, INC.
PENSION VALUE PLAN

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

Year Ended December 31, 2014

Identity of Party Involved	Description of Asset	Type	Purchase Price	Selling Price	Cost of Asset	Current Value on Date of Transaction	Net Gain (Loss) (Unaudited)
*BNY Mellon	EB Temporary Investment Fund	Purchase	$ 46,562,989	$ --	$ 46,562,989	$ 0.49	$ --

*Represents party-in-interest

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

2014

This Form is Open to Public Inspection

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

▶ **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
SPIRIT AEROSYSTEMS HOLDINGS, INC. PENSION VALUE PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
SPIRIT AEROSYSTEMS HOLDINGS, INC.

D Employer Identification Number (EIN)
20-2436320

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2014

2 Assets:

a Market value	2a	1179313755
b Actuarial value	2b	1172214490

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	717	134050587	134050587
b For terminated vested participants	738	51665427	51665427
c For active participants	5149	492890891	536292770
d Total	6604	678606905	722008784

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	6.59%
6 Target normal cost	6	2121161

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

Joy C. Silvus ASA

Signature of actuary

10/9/2015

Date

JOY C. SILVUS, ASA, EA, MAAA

Type or print name of actuary

1405205

Most recent enrollment number

MERCER

Firm name

816-556-4800

Telephone number (including area code)

2405 GRAND BOULEVARD, SUITE 900

KANSAS CITY MO 64108-2519

Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	144812771	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9 Amount remaining (line 7 minus line 8)	144812771	0
10 Interest on line 9 using prior year's actual return of 4.71%	6820682	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 6.42%		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	151633453	0

Part III Funding Percentages

14 Funding target attainment percentage	14	141.35%
15 Adjusted funding target attainment percentage	15	162.35%
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	150.87%
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:	2nd segment:	3rd segment:	
4.99%	6.32%	6.99%	☐ N/A, full yield curve used

b Applicable month (enter code) — 21b: 0

22 Weighted average retirement age — 22: 62

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment — 27:

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years — 28: 0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) — 29: 0

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29) — 30: 0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6) — 31a: 2121161

b Excess assets, if applicable, but not greater than line 31a — 31b: 2121161

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

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:

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, line 22 — Description of Weighted Average Retirement Age

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below. The average retirement age is 62.

A: For participants in the Hourly Union group

(A) Retirement age	(B) Retirement Percent	(C) Lx	(D) Number of employees expected to retire (B) x (C)	(E) (A) x (D)
55	10%	10,000	1,000	55,000
56	5%	9,000	450	25,200
57	5%	8,550	428	24,396
58	5%	8,122	406	23,548
59	7%	7,716	540	31,860
60	7%	7,176	502	30,120
61	7%	6,674	467	28,487
62	25%	6,207	1,552	96,224
63	25%	4,655	1,164	73,332
64	25%	3,491	873	55,872
65	30%	2,618	785	50,960
66	30%	1,834	550	36,300
67	30%	1,284	385	25,795
68	30%	899	269	18,360
69	30%	629	189	13,041
70	100%	440	440	30,800
Total			10,000	619,295
Average				61.93

Schedule SB, line 22 — Description of Weighted Average Retirement Age

B: For participants in all other groups

(A) Retirement age	(B) Retirement Percent	(C) Lx	(D) Number of employees expected to retire (B) x (C)	(E) (A) x (D)
55	5.0%	10,000	500	27,500
56	2.5%	9,500	238	13,328
57	2.5%	9,262	232	13,224
58	2.5%	9,030	226	13,108
59	7.0%	8,804	616	36,344
60	7.0%	8,188	573	34,380
61	7.0%	7,615	533	32,513
62	20.0%	7,082	1,416	87,792
63	20.0%	5,666	1,133	71,379
64	20.0%	4,533	907	58,048
65	30.0%	3,626	1,088	70,720
66	30.0%	2,538	761	50,226
67	30.0%	1,777	533	35,711
68	30.0%	1,244	373	25,364
69	30.0%	871	261	18,009
70	100.0%	610	610	42,700
Total			10,000	630,346
Average				63.03

(A) Category	(B) Number of Employees	(C) Average Retirement Age (ARA)	(D) Number of employees x ARA (B) x (C)
A	2,828	61.93	175,138.04
B	2,321	63.03	146,292.63
Total	5,149		321,430.67
Average			62.43

Schedule SB, Part V — Summary of Plan Provisions

Summary of Major Plan Provisions

Effective date and plan year	Original Plan: June 17, 2005. Plan year: Calendar year
Most recent amendment	Amendment Three, effective October 1, 2013.
Status of the plan	The plan is frozen as of June 17, 2005.
Significant events that occurred during the year	To the best of our knowledge, no significant events occurred during the year.
Plan benefits	Participants who were previously in the Spirit AeroSystems Holdings, Inc. Pension Value Plan have PVP Benefits. Participants previously in the Retirement Plan for IAM Employees and the Retirement Plan for IBEW, WEU, and WTPU Employees have BCERP Benefits, and participants previously in the Retirement Plan for UAW Employees have UAW benefits. It is possible for participants to have benefits in multiple plans. The provisions for each of these benefits are listed below.

Schedule SB, Part V — Summary of Plan Provisions

Definitions	PVP benefits	BCERP benefits	UAW benefits
• Benefit service	Frozen as of 6/17/2005	Frozen as of 6/17/2005	Frozen as of 6/17/2005
• Vesting service	Vesting service in the Boeing PVP Plan as of 6/17/2005 plus service after 6/17/2005 with Spirit AeroSystems Holdings Inc.	Vesting service in the Boeing BCERP Plan as of 6/17/2005 plus years of service after 6/17/2005 with Spirit AeroSystems Holdings, Inc. in which 1,000 hours are worked.	Vesting service in the Boeing BNA Plan as of 6/17/2005 plus service after 6/17/2005 with Spirit AeroSystems Holdings, Inc. One month of service is earned for each 80 hours worked during a calendar year.
• Eligibility service	Special eligibility service for Heritage BNA and Heritage MDC participants equals their respective eligibility service in the Boeing PVP Plan as of 6/17/2005 plus vesting service after 6/17/2005 with Spirit AeroSystems Holdings, Inc.	N/A	Eligibility service in the Boeing BNA Plan as of 6/17/2005 plus service after 6/17/2005 with Spirit AeroSystems Holdings, Inc. One month of service is earned for each 150 hours worked during a calendar year.
• Participation	Spirit employee on 6/17/2005 with benefits transferred from the Boeing PVP Plan.	Spirit employee on 6/17/2005 with benefits transferred from the Boeing BCERP Plan.	Spirit employee on 6/17/2005 with benefits transferred from the Boeing BNA Plan.
• Vesting	3 years vesting service	5 years vesting service	5 years vesting service
• Accrued benefit	Frozen as of 6/17/2005. Benefit is the greater of the Minimum Benefit ($60 times benefit service) or the sum of the Boeing PVP Plan Cash Balance benefit plus Heritage Boeing benefit plus Heritage BNA benefit plus Heritage MDC benefit. The Boeing PVP Plan Cash Balance earned as of 6/17/2005 is accumulated with interest at 30-Year Treasury rates (minimum of 5.25% and maximum of 10%) until benefit commencement, divided by an annuity factor (132 for retirements and 132 to 180 for terminations dependent on benefit commencement age).	Frozen as of 6/17/2005. Greater of the Standard Benefit, the Alternate Benefit, or the Old Alternate Benefit. The Standard Benefit is $60 times benefit service. The Alternate Benefit is the Core Benefit (1.025% times final average monthly earnings times benefit service) plus the Excess Benefit (.45% times excess if any of final average monthly earnings over $3,862 times benefit service). The Old Alternate Benefit (active participants as of 1/1/1993) is 1.5% times final average monthly earnings times benefit service minus 1.25% times Social Security PIA times benefit service.	Frozen as of 6/17/2005. Benefit is $52 times benefit service.

Schedule SB, Part V — Summary of Plan Provisions

Normal retirement	**PVP benefits**	**BCERP benefits**	**UAW benefits**
• Eligibility	Age 65	Age 65	Age 65
• Benefit	A participant's accrued benefit at age 65.	A participant's accrued benefit at age 65.	A participant's accrued benefit at age 65.
Early retirement			
• Eligibility	Earlier of age 55 and 10 years of vesting service or age 62.	Earlier of age 55 and 10 years of vesting service or age 62.	Age 55 and 10 years of vesting service.
• Benefit reductions	Cash Balance Benefit - cash balance divided by 132. Heritage Boeing Benefit - 2% per year before age 60. Heritage BNA Benefit - unreduced if age plus service is at least 85, otherwise reduced 7.2% per year before age 60. Heritage MDC Benefit - unreduced at age 50 with 30 years of vesting service, otherwise reduced 2.5% per year before age 62 or 2.5% per point before 85. Minimum Benefit - 4% per year before age 65.	Standard Benefit - 2% per year before age 60. Core Benefit - 2% per year before age 60. Excess Benefit - 5% per year before age 60. Old Alternate Benefit - 3% per year before age 60.	Unreduced at 62, age 55 with 30 years of eligibility service, or age 60 with 20 years of eligibility service. Otherwise, reduced 6% per year before age 62.
Early retirement supplement			
• Eligibility	N/A	N/A	Earlier of age 55 and 30 years eligibility service, age 60 and 20 years eligibility service, or age 55 and age plus eligibility service equals 85 points.
• Benefit	N/A	N/A	The LISA benefit is a temporary benefit payable until age 62 equal to $650 times benefit service divided by 20 (not greater than 1).

Schedule SB, Part V — Summary of Plan Provisions

Vested termination early retirement	PVP benefits	BCERP benefits	UAW benefits
• Eligibility	Age 55 and 3 years vesting service.	Earlier of age 55 and 10 years of vesting service or age 62.	Age 55 and 10 years of vesting service.
• Benefit reductions	Cash Balance –cash balance divided by a factor of 132 plus 0.4 per month before age 65. Heritage Benefits - 6% per year before age 65. Minimum Benefit - 6% per year before age 65.	All benefits are reduced 6% per year before age 65.	Table of factors to reduce benefits based on an actuarial equivalence.
Disability			
• Eligibility	N/A	Age 50 and 10 years vesting service	10 years vesting service
• Benefit	N/A	Unreduced accrued benefit paid from disability until age 65.	Unreduced accrued benefit paid from disability until age 65.
Pre-retirement death			
• Eligibility	Vested	Vested	Vested
• Benefit	At age 55 with 5 years of vesting service, the benefit continued to the spouse is the accrued early retirement benefit reduced only for the joint and survivor with 100% continued form of payment. Otherwise, the benefit continued to the spouse is 50% of an accrued vested termination benefit reduced for joint and survivor with 50% continued form of payment.	At age 55 with 5 years of vesting service, the benefit continued to the spouse is the accrued early retirement benefit reduced only for the joint and survivor with 100% continued form of payment. Otherwise, the benefit continued to the spouse is 50% of an accrued vested termination benefit reduced for joint and survivor with 50% continued form of payment.	At age 55 with 10 years of vesting service, the benefit continued to the spouse is the accrued early retirement benefit reduced only for the joint and survivor with 55% continued form of payment. Otherwise, the benefit continued to the spouse is 55% of an accrued vested termination benefit reduced for joint and survivor with 55% continued form of payment.
Post-retirement death			
• Eligibility	N/A	Vested	Vested
• Benefit	N/A	$2,000	$1,000

Schedule SB, Part V — Summary of Plan Provisions

Form of benefits	PVP benefits	BCERP benefits	UAW benefits
• Normal form	Married - reduced Joint and Survivor with 50% continued and with pop-up. Single - Single Life Annuity.	Married - reduced Joint and Survivor with 50% continued and with pop-up. Single - Single Life Annuity.	Married - reduced Joint and Survivor with 55% continued and with pop-up. Single - Single Life Annuity.
• Optional forms	Single Life Annuity Joint & 75% Survivor, with pop-up Joint & 100% Survivor, with pop-up Life with 10 Year Certain Accelerated Income Option can be applied to any above option	Single Life Annuity Joint & 75% Survivor, with pop-up Joint & 100% Survivor, with pop-up Life with 10 Year Certain Accelerated Income Option can be applied to any above option	Single Life Annuity Joint and Survivor with 75% continued and with pop-up Level Benefit Option
	The following optional form adjustments apply to the PVP and BCERP Benefits: Joint & 50%, 75% and 100%, Survivor Options with pop-up.		
Spouses age	**50% Option**	**75% Option**	**100% Option**
Within 10 years	95% of single life annuity for retirements from active status, 91% for other retirements	90% of single life annuity for retirements from active status, 87% for other retirements	85% of single life annuity for retirements from active status, 83% for other retirements
10 + years younger	Reduced by an additional 1% for age difference above 10	Reduced by an additional 1% for age difference above 10	Reduced by an additional 1% for age difference above 10
10 + years older	Increased by 1% for age difference above 10 to a maximum of 99%	Increased by 1% for age difference above 10 to a maximum of 99%	Increased by 1% for age difference above 10 to a maximum of 99%
	Life Annuity with 10-year Certain Option: The reduction is based on age when benefit payments begin (i.e., 98% of single life option at age 55; 97% at age 60; 95% at age 65; and 90% at age 70).		
	Accelerated Income Options: All forms of payment are available under accelerated income options. The Life Annuity accelerated income form of payment is calculated as the actuarial equivalent (under IRC 417(e)) of the Single Life Annuity. The remaining optional forms under the accelerated income options reflect the same optional form factors as the non-accelerated for other retirements forms of payments, however the accelerated income options must be at least actuarially equivalent to the non-accelerated income forms of payment under IRS 417(e) assumptions.		

Schedule SB, Part V — Summary of Plan Provisions

	The following optional form adjustments apply to the UAW Benefits: Joint & 55% and 75% with Survivor Options with pop-up	
Spouses age	**55% Option**	**75% Option**
Within 5 years	95% of single life annuity	90% of single life annuity
5 + years younger	Reduced by an additional 0.5% for age difference that is above 5	Reduced by an additional 0.5% for age difference that is above 5
5 + years older	Increased by 0.5% for age difference that is above 5 to a maximum of 100%	Increased by 0.5% for age difference that is above 5 to a maximum of 100%
	Accelerated Income Options: All forms of payment are available under accelerated income options. Benefit reduction factors shown in the plan document are used to calculate accelerated income options, however the accelerated income options must be at least actuarially equivalent to the non-accelerated income forms of payment under IRC 417(e) assumptions.	

Lump sum payment	If total value is less than $5,000. Lump Sum values are calculated using the IRC 417(e) assumptions.	If total value is less than $5,000. Lump Sum values are calculated using the IRC 417(e) assumptions.	If total value is less than $5,000. Lump Sum values are calculated using the IRC 417(e) assumptions.
Miscellaneous			
• Maximum compensation	Compensation for any 12-month period used to determine accrued benefits may not exceed the limits in IRC Section 401(a)(17) for the calendar year in which the 12-month period begins. This limit is indexed annually.		
• Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2014, the limit is $210,000.		

Benefits Included or Excluded

Unless noted below, all benefits provided by the plan, as restated and amended through January 1, 2014, are included in this valuation.

- **Plan amendments excluded:** None.
- **Late retirement increases:**
  - *Active participants*: The plan provides suspension of benefits notices to active participants who work past age 65. Late retirement actuarial increases are reflected in the valuation for participants who do not receive suspension notices in a timely manner.
  - *Deferred vested participants:* Current deferred vested participants over normal retirement age are valued including the late retirement actuarial increase.
- **Internal Revenue Code limitations:** The limitations of Internal Revenue Code Section 415(b) and 401(a)(17) have been incorporated into our calculations.
- **IRC Section 416 rules for top-heavy plans:** We did not test whether this plan is top-heavy (when the present value of benefits for key employees equals or exceeds 60% of the present value for all participants). However, we expect that the plan is not top-heavy due to the large number of rank-and-file participants; therefore, the funding target and target normal cost do not reflect any liability for top-heavy benefit accruals.

Schedule SB, Part V — Summary of Plan Provisions

Plan Provisions Specific to Funding

Additional Benefits Included or Excluded

- **IRC Section 436 benefit restrictions:**
  - *Unpredictable contingent event benefits:* This valuation excludes restricted contingent event benefits that occurred before the valuation date but includes contingent event benefits which are expected to occur on or after the valuation date regardless of anticipated funding-based limitations.
  - *Plan amendments:* See above.
  - *Prohibited payments:* Limitations on prohibited benefits (if any) are reflected for annuity starting dates before the valuation date but are ignored for annuity starting dates on or after the valuation date.
  - *Benefit accruals:* The plan's funding target does not reflect any limitation on benefit. The target normal cost does not reflect any limitation on benefit accruals.
- **Unpredictable contingent event benefits:** The plan does not have any unpredictable contingent event benefits.

Plan Provision Changes Since Prior Valuation

- Maximum benefit amounts under IRS rules were updated from 2013 to 2014.

The Plan was amended during 2013 (Amendment Three, effective October 1, 2013) to provide a one-time offering of an optional lump sum form of payment for certain participants. The frozen accrued benefits were not impacted by this amendment.

SPIRIT AEROSYSTEMS HOLDINGS, INC.
PENSION VALUE PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2014

Identity of issue, borrower, lessor, or similar party	Fair Value (Unaudited)
Collective Investments:	
Cash equivalents:	
* EB Temporary Investment Fund	$ 1,863,974
Commingled Funds:	
Small cap:	
* EB Daily Valued Small Cap Fund	40,259,790
International:	
* EB Daily Valued International Stock Index Fund	51,374,752
Large cap value:	
* EB Daily Valued Large Cap Value Fund	39,393,468
Large cap growth:	
* EB Daily Valued Large Cap Growth Fund	39,671,657
Stock Index:	
* EB Daily Valued Stock Index Fund	260,191,510
Fixed income:	
* Collective Trust High Yield Fund	64,850,902
* EB High Quality Long Corporate Bond Fund	135,273,113
* EB Daily Valued Long Bond Index Fund	197,608,839
* EB Long Term Credit Bond Index Fund	455,517,171
Total fixed income:	853,250,025
Real estate:	
* EB U.S. Real Estate Securities Fund	25,584,891
Total commingled funds:	1,309,726,093
Total investments:	$ 1,311,590,067

* Represents party-in-interest

Schedule SB, line 24 — Change in Actuarial Assumptions

The discount rate has been updated in accordance with PPA.

- Expense normal cost decreased from $2,029,828 to $2,121,161 to reflect our expectations for the current plan year.
- The cash balance interest accumulation rate decreased from 6.00% to 5.25% to better reflect our anticipated future expectations regarding the plan's interest crediting rate.
- The expected return on assets was changed from 6.75% for 2013 to 6.50% for 2014 to better reflect future expectations regarding the plan's investment return.