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. . . . . ▶ [ ]

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
ROBERTSON-CECO CORPORATION MASTER PENSION PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1987

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

10943 N SAM HOUSTON PKWY W
HOUSTON, TX 77064-5757

2b Employer Identification Number (EIN)
36-3479146

2c Plan Sponsor's telephone number
281-897-7788

2d Business code (see instructions)
332300

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2015	KATY THEROUX
	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

ROBERTSON-CECO II CORPORATION

10943 N SAM HOUSTON PKWY W
HOUSTON, TX 77064-5758

3b Administrator's EIN: 36-3479146

3c Administrator's telephone number: 281-897-7788

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**	2321
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)**	174
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	159
b	Retired or separated participants receiving benefits	**6b**	1019
c	Other retired or separated participants entitled to future benefits	**6c**	788
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	1966
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	229
f	Total. Add lines **6d** and **6e**.	**6f**	2195
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1C 1I 3H

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ 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
ROBERTSON-CECO CORPORATION MASTER PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
ROBERTSON-CECO II CORPORATION

D Employer Identification Number (EIN)
36-3479146

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**	37583802
b Actuarial value	**2b**	36901325

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	1313	29606988	29606988
b For terminated vested participants	836	6064669	6064669
c For active participants	174	2771745	2774995
d Total	2323	38443402	38446652

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**	6.34%
6 Target normal cost	**6**	606556

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

09/23/2015
Date

DEEP MANDAL
Type or print name of actuary

14-06613
Most recent enrollment number

HEWITT ASSOCIATES LLC
Firm name

281-882-6370
Telephone number (including area code)

9500 LAKESIDE BLVD
WOODLANDS, TX 77381
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)	0	59393
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		59393
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 7.53%		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		524
	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 6.53 %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		39
	c Total available at beginning of current plan year to add to prefunding balance		563
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	95.98 %
15	Adjusted funding target attainment percentage	15	104.82 %
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	95.14 %
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
04/11/2014	293021	0			
07/11/2014	293021	0			
10/14/2014	117140	0			
01/14/2015	234394	0			
09/11/2015	153585	0			
			Totals ► 18(b)	1091161	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	1041844

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
4.99 %	6.32 %	6.99 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	64

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

Part VI Miscellaneous Items

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

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

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

a Target normal cost (line 6)	**31a**	606556
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	1545327	435194
b Waiver amortization installment		

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**	1041750

	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**	1041750
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	1041844

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	94
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

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

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	**42**	
43 Excess installment acceleration amount to be carried over to future plan years	**43**	

SCHEDULE C (Form 5500)	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
ROBERTSON-CECO CORPORATION MASTER PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ROBERTSON-CECO II CORPORATION

D Employer Identification Number (EIN)
36-3479146

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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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)

HEWITT ASSOCIATES, LLC

36-2235791

(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	NONE	240847	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

NORTHERN TRUST COMPANY

36-1561860

(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 13	NONE	77643	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

DIMEO SCHNEIDER & ASSOCIATES

36-4001764

(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 13	NONE	52505	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)

JB INVESTMENT MANAGER, LLC

61-1550321

(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?
17	NONE	21808	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CBIZ MHM, LLC

34-1884125

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	13559	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MCCONNELL & JONES, LLP

76-0488832

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	6500	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
ROBERTSON-CECO CORPORATION MASTER PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
ROBERTSON-CECO II CORPORATION

D Employer Identification Number (EIN)
36-3479146

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: NT COLLECTIVE EAFE INDEX FUND- LEND

b Name of sponsor of entity listed in (a): NORTHERN TRUST GLOBAL INVESTMENTS

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)
45-6138589-017	C	2910402

a Name of MTIA, CCT, PSA, or 103-12 IE: NT COLLECTIVE S&P 500 INDEX FUND- L

b Name of sponsor of entity listed in (a): NORTHERN TRUST GLOBAL INVESTMENTS

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)
45-6138589-001	C	5117736

a Name of MTIA, CCT, PSA, or 103-12 IE: NT COLLECTIVE RUSSEL 2000 INDEX FUN

b Name of sponsor of entity listed in (a): NORTHERN TRUST GLOBAL INVESTMENTS

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)
45-6138589-009	C	1471326

a Name of MTIA, CCT, PSA, or 103-12 IE: NT COLLECTIVE SHORT TERM INVESTMENT

b Name of sponsor of entity listed in (a): NORTHERN TRUST GLOBAL INVESTMENTS

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)
45-6138589-084	C	635210

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
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b Name of plan sponsor	**c** EIN-PN
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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
ROBERTSON-CECO CORPORATION MASTER PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ROBERTSON-CECO II CORPORATION

D Employer Identification Number (EIN)
36-3479146

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)	739902	387979
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	152625	139991
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)	9555685	9698081
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	5841096	5721357
(B) All other	1c(3)(B)	449641	449486
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	0	1251297
(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)	16330030	10134674
(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)	4694620	8461531
(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	37763599	36244396
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	37763599	36244396

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)	1091161	
(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)		1091161
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	-407	
(B) U.S. Government securities	2b(1)(B)	283013	
(C) Corporate debt instruments	2b(1)(C)	242543	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		525149
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	34340	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	163594	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		197934
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	2599121	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	2635477	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		-36356
(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)		686885
(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)		-246509
c Other income	2c		386637
d Total income. Add all **income** amounts in column (b) and enter total	2d		2604901
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3468618	
(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)		3468618
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)	260906	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	74313	
(4) Other	2i(4)	320267	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		655486
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		4124104
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-1519203
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: MCCONNELL & JONES LLP **(2)** EIN: 76-0488832

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

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

Part IV Compliance Questions

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

During the plan year:

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

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		10000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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
ROBERTSON-CECO CORPORATION MASTER PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ROBERTSON-CECO II CORPORATION

D Employer Identification Number (EIN)
36-3479146

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): 36-3046063

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** 20

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: 37.0% Investment-Grade Debt: 43.0% High-Yield Debt: 0.0% Real Estate: 4.0% Other: 16.0%

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):

Robertson-Ceco Corporation Master Pension Plan

Independent Auditors' Report and Financial Statements

December 31, 2014 and 2013

Robertson-Ceco Corporation Master Pension Plan
December 31, 2014 and 2013
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NOTE: All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

MJ
McCONNELL & JONES LLP
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

To the RCC Pension Plan Investment Committee
Robertson-Ceco Corporation Master Pension Plan
Houston, Texas

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Robertson-Ceco Corporation Master Pension Plan (the Plan), which comprise the Statements of Net Assets Available for Benefits as of December 31, 2014 and 2013, and the related Statements of Changes in Net Assets Available for Benefits for the years then ended and the related Notes to Financial Statements.

Plan Management's Responsibility for the Financial Statements

Plan 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.

Auditors' 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 (US GAAS). 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 (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), Plan management instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Note 3, which was certified by The Northern Trust Company, the trustee of the Plan (Trustee), except for comparing such information with the related information included in the financial statements. We have been informed by Plan management that the Trustee holds the Plan's investment assets and executes investment transactions. Plan management has obtained a certification from the Trustee as of December 31, 2014 and 2013 and for the years then ended, that the information provided to Plan management 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.

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Other Matter

The supplementary information listed in the table of contents as of and for the year ended December 31, 2014 is required by DOL Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplementary information.

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

The form and content of the information included in the financial statements, other than that derived from the information certified by the Trustee has been audited by us in accordance with US GAAS and, in our opinion, is presented in compliance with DOL Rules and Regulations for Reporting and Disclosure under ERISA.

McConnell & Jones LLP

Houston, Texas
October 14, 2015

Robertson-Ceco Corporation Master Pension Plan

Statements of Net Assets Available for Benefits

December 31, 2014 and 2013

	2014	2013
Assets		
Investments, at fair value		
U.S. government securities	$ 9,698,081	$ 9,555,685
Corporate bonds	6,170,843	6,290,737
Corporate stock	1,251,297	-
Common/collective trusts	10,134,674	16,330,030
Registered investment companies	8,461,531	4,694,620
	35,716,426	36,871,072
Receivables		
Employer's contributions	387,979	739,902
Accrued interest and dividends	139,991	152,625
Total receivables	527,970	892,527
Net Assets Available for Benefits	$ 36,244,396	$ 37,763,599

Robertson-Ceco Corporation Master Pension Plan

Statements of Changes in Net Assets Available for Benefits

Years Ended December 31, 2014 and 2013

	2014	2013
Additions		
Investment Income		
Net appreciation in fair value of investments	$ 790,656	$ 2,003,091
Interest and dividends	723,084	683,186
Net investment income	1,513,740	2,686,277
Contributions		
Employer	1,091,161	1,013,046
Total additions	2,604,901	3,699,323
Deductions		
Benefits paid directly to participants	3,468,618	3,372,140
Administrative expenses	655,486	606,556
Total deductions	4,124,104	3,978,696
Net Decrease	(1,519,203)	(279,373)
Net Assets Available for Benefits, Beginning of Year	37,763,599	38,042,972
Net Assets Available for Benefits, End of Year	$ 36,244,396	$ 37,763,599

Note 1: Description of the Plan

The following description of the Robertson-Ceco Corporation Master Pension Plan (the "Plan") provides only general information. Additional information about the vesting and benefit provisions and the Pension Benefit Guarantee Corporation's (the "PBGC") benefit guarantee is contained in the Plan document, which is available from the Plan administrator.

General

The Plan is a defined benefit pension plan sponsored by Robertson-Ceco II Corporation (the "Company") covering all employee categories of the Company as described in the Plan document. As of December 31, 1996, all benefit accruals under the Plan were frozen. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Pension Benefits

Under the terms of the agreement with the Company, participants are eligible for monthly benefit payments upon reaching age 65 in an amount actuarially determined based on years of service as defined in the Plan document. The benefits of all participants in the Plan are fully vested. The Plan permits benefit payments in the form of either an annuity or a lump sum and permits early retirement at age 55 (provided the participant has completed the number of years of service applicable to the particular early retirement benefit). Death, disability retirement benefits and deferred vested benefits are also outlined in the Plan document.

Death and Disability Benefits

If an active or terminated participant with a vested Plan benefit dies, a death benefit based on the employee's accumulated pension benefits is paid to the employee's spouse and in some cases, to another designated beneficiary, as described in the Plan.

Participants who have completed the number of years of service applicable to a particular retirement benefit, and terminate employment as a result of becoming permanently and totally disabled are entitled to a disability retirement pension, as described in the Plan.

Funding Policy

All contributions to the Plan by the Company are based on estimates provided by actuaries using the projected unit credit cost method. The Company's policy is to fund pension costs at or above actuarially determined minimums. The minimum funding requirements of ERISA have been met for the years ended December 31, 2014 and 2013.

Plan Termination

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

Pursuant to ERISA requirements, if a termination is the result of the bankruptcy or near bankruptcy of the Plan's sponsor and the Plan's assets are not adequate to pay all benefits vested prior to the termination, the PBGC will take over the Plan and will pay those benefits which it guarantees. In

this case, some participants may receive a smaller benefit than if the Plan had continued. Whether a particular participant's accumulated Plan benefits will be paid depends on both the priority of those benefits (as described in the Plan) and the level of benefits guaranteed by the PBGC at that time.

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

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("US GAAP").

Valuation of Investments and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

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

Contributions

Contributions to the Plan are recorded in the period that the Plan's actuary determines they relate to except that a contribution receivable is recorded to the extent that amounts due are pursuant to formal commitments as well as legal or contractual requirements in existence at the end of the Plan year.

Payments of Benefits

Benefit payments are recorded when paid.

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 the reported amounts of assets and liabilities and changes therein, disclosure of contingent assets and liabilities and the actuarial present value of accumulated Plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Accounting Standards Updates

In May 2015, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2015-07, *Disclosures for Investments in Certain Entities That Calculate Net Asset Value (NAV) per Share (or its equivalent)* (ASU 2015-07). ASU 2015-07 removes the requirement to include investments in the fair value hierarchy for which fair value is measured using the net asset value per share practical expedient under Accounting Standard Codification (ASC) 820. ASU 2015-07 is effective for the Plan retrospectively for the year beginning after December 15, 2016 with early adoption permitted. Plan management believes the adoption of this guidance concerns disclosure only and will not have an impact on the Plan's financial statements.

In July 2015, the FASB issued ASU No. 2015-12, "*(Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient*" — consensuses of the Emerging Issues Task Force (ASU No. 2015-12). ASU 2015-12 (1) requires a pension plan to use contract value as the only measure for fully benefit-responsive investment contracts, (2) simplifies and increases the effectiveness of the investment disclosure requirements for employee benefit plans, and (3) provides benefit plans with a measurement-date practical expedient similar to the practical expedient provided to employers in ASU 2015-04, *Practical Expedient for the Measurement Date of an Employer's Defined Benefit Obligation and Plan Assets*. ASU 2015-12 is effective for fiscal years beginning after December 31, 2015, with early application permitted. The Plan is required to apply the amendments retrospectively for all statements presented except for Part III which requires a prospective application. Plan management believes the adoption of this guidance concerns disclosure only and will not have an impact on the Plan's financial statements.

Management's Review of Subsequent Events

In preparing the accompanying financial statements, Plan management has reviewed all known events that have occurred after December 31, 2014, and through October 14, 2015, for inclusion in the financial statements and footnotes.

Note 3: Investments (Certified by Trustee)

The following presents the Plan's investments and related investment income as of December 31, 2014 and 2013 and for the year ended December 31, 2014. This information has been certified by The Northern Trust Company, the trustee of the Plan, (Trustee), as permitted by 29 CFR 2520.103-8 of the Department of Labor rules under ERISA.

Investments that represent 5% or more of total Plan net assets in either year are separately identified.

	2014		2013	
U.S. government securities:				
Notes, Due 08/15/23, 6.250%	1,730,929		1,669,890	
Registered investment companies:				
PIMCO Commodity Real Return	2,152,555		1,716,485	
NUVEEN Real Estate Class I	3,024,246		1,617,501	*
Emerging Market Values	1,937,381		-	*
Common/Collective trusts:				
Daily S&P 500 Equity Index Fund	5,117,736		6,799,648	
Daily EAFE Index Fund	2,910,402		3,049,771	
Collective Short Term Investment Fund	635,210	*	3,863,537	
Daily Russell 2000 Equity Index Fund Lending	1,471,326	*	2,617,074	
Corporate bonds	6,170,843		6,290,738	
All other investments less than 5%, individually	10,565,798		9,246,428	
Total investments	$35,716,426		$36,871,072	

* Investment represented less than 5% of net assets available for benefits in the period indicated

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

	2014	2013
U.S. government securities	$ 368,866	$ (697,891)
Corporate bonds	114,381	(376,176)
Corporate Stock - Common	(132,965)	-
Partnership/Joint Venture interest	-	348,351
Common/Collective trusts	682,971	3,156,566
Registered investment companies	(246,509)	(431,234)
Other income	3,912	3,475
Net appreciation in fair value	$ 790,656	$ 2,003,091

Interest and dividends realized on the Plan's investments for the years ended 2014 and 2013 was $723,084 and $683,186, respectively.

Note 4: Fair Value Measurements

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

Level 1
Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities.

Level 2
Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for the substantially the full term of the financial instrument.

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

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.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2014 and 2013.

Mutual funds/Corporate Stock: Valued at the net asset value (NAV) of shares held by the plan at year end.

Government securities: Valued at the closing price reported in the active market in which the individual security is traded.

Corporate bonds: Certain corporate bonds are valued at the closing price reported in the active market in which the bond is traded. Other corporate bonds are valued based on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, the bond is valued under a discounted cash flows approach that maximizes observable inputs, such as current yields of similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks.

Common/Collective trust funds: Valued at NAV based on quoted market values as determined by the issuer based on the fair value of the underlying investments. NAV is calculated on a scheduled basis. Each fund replicates the index it represents.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2014 and 2013:

	2014	2013
Level 1:		
Mutual funds:		
Growth funds	$1,937,381	$1,360,633
International funds	1,347,350	-
Real estate funds	3,024,246	1,617,501
Commodity linked funds	2,152,555	1,716,485
Government securities	9,698,081	9,555,685
Corporate Stock - Common	1,251,297	-
Corporate bonds:		
Aaa credit rating	607,822	611,579
Aa2 credit rating	474,069	461,632
A1 credit rating	1,636,935	1,706,464
Aa1 credit rating	365,291	354,105
A2 credit rating	1,398,127	1,141,690
Aa3 credit rating	716,663	697,869
A3 credit rating	749,618	867,757
Baa2 credit rating	222,317	449,642
	25,581,752	20,541,042
Level 2:		
Common/collective trusts	10,134,674	16,330,030
	10,134,674	16,330,030
Total assets at fair value	$35,716,426	$36,871,072

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2013. The Plan help no level 3 investments as of December 31, 2013 or during 2014.

	2013
Partnerships / Joint Venture interest:	
Balance, beginning of year	$ 3,303,852
Realized gains	348,351
Unrealized gains related to instruments still held at reporting date	-
Sales and settlements	(3,652,203)
Balance, end of year	$ -

Gains and losses (realized and unrealized) included in changes in net assets for the period above are reported in net appreciation in fair value of investments in the Statement of Changes in Net Assets Available for Benefits.

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-

based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

For the year ended December 31, 2014, there were no transfers in or out of level 1, 2 or 3.

Note 5: Net Asset Value Per Share

Under the amended guidance of ASU No. 2009-12, *Investments in Certain Entities That Calculate Net Asset Value per Share or Its Equivalent*, entities are permitted, as a practical expedient, to estimate the fair value of investments within its scope using the net asset value ("NAV") per share of the investment as of the reporting entities' measurement dates.

The following tables summarize the Plan's investments for which the fair value is estimated using the investment's NAV as of December 31, 2014 and 2013:

December 31, 2014	Fair value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common/collective trusts (*)	$10,134,674	N/A	Daily	Trade date minus one day

December 31, 2013	Fair value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common/collective trusts (*)	$16,330,030	N/A	Daily	Trade date minus one day

* Common/collective trusts consist of the following investments:

a) Northern Trust Collective EAFE Index Fund - *The objective is to approximate the risk and return characteristics of the MSCI Europe, Australasia, and Far East (MSCI EAFE) Index. This Index is commonly used to represent the large and medium cap segment of the non U.S. developed equity markets.*

b) Northern Trust Collective Short Term Investment Fund - *The fund is composed of high-grade money market instruments with short maturities. The objective is to provide an investment vehicle for cash reserves while offering a competitive rate of return. The fund uses high quality securities with the emphasis on providing liquidity for redemption of units on any business day while preserving the principal. Within quality, maturity and sector diversification guidelines, investments are made in those securities with the most attractive yields.*

c) Northern Trust Collective Daily Russell 2000 Equity Index Fund - *The objective is to approximate the risk and return characteristics of the Russell 2000 Growth Index. This Index is commonly used to represent the small cap segment of the U.S. equity market with a focus on the "growth" style of investing.*

d) Northern Trust Collective Daily S&P 500 Equity Index Fund - Lending - *The objective is to approximate the risk and return characteristics of the S&P 500 Index. This Index is commonly used to represent the large cap segment of the U.S. equity market.*

Note 6: 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 (1) retired or terminated employees or their beneficiaries, (2) beneficiaries of employees who have died and (3) present employees or their beneficiaries. Benefits under the Plan are determined as described in Note 1.

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.

An actuary from AON Hewitt determined the actuarial present value of accumulated plan benefits as of January 1, 2014, which is the 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 accumulated plan benefits information as of January 1, 2014:

Actuarial present value of accumulated plan benefits	
Vested benefits:	
Participants currently receiving payments	$ 24,839,966
Other participants	12,769,512
Nonvested benefits	3,288
Total actuarial present value of accumulated plan benefits	$ 37,612,766

Changes in the actuarial present value of accumulated plan benefits for the year ended January 1, 2014 as follows:

Actuarial present value of accumulated plan benefits	
Beginning of year	$ 41,001,680
Increase (decrease) during the year attributable to:	
Interest accumulation	2,360,410
Assumption changes	(1,501,443)
Benefits paid	(3,372,140)
Other changes	(875,741)
Net increase/decrease	(3,388,914)
Actuarial present value of accumulated plan benefits	
End of year	$ 37,612,766

Significant actuarial assumptions underlying the actuarial computations for the year ended January 1, 2014 were as follows:

- Discount rate: 6.50% up from 6.00% in the prior year
- Cash balance interest crediting rate: 4%, unchanged from the prior year
- Mortality basis: 2014 Static Mortality Table for Annuitants and Non-Annuitants changed from the 2013 Static Mortality Table for Annuitants and Non-Annuitants in the prior year

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

Note 7: Related Party Transactions

The Plan incurs expenses related to general administration and record keeping. Certain costs of administering the Plan are paid by the Company.

Certain Plan investments are units of funds managed by The Northern Trust Company. The Northern Trust Company also provided custodial and other fiduciary services to the Plan during the plan year, therefore, purchases and sales of these investments qualified as party-in-interest transactions allowable under ERISA regulations. Fees paid during the year for legal, accounting, actuarial and other professional services rendered by parties-in-interest were based on customary and reasonable rates for such services.

Note 8: Income Tax Status

The Plan obtained its latest determination letter on November 19, 2013, in which the Internal Revenue Service stated that the Plan and related trust, as then designed, were in compliance with the applicable requirements of the Internal Revenue Code and therefore not subject to tax. The Plan has not been amended since receiving the determination letter.

US GAAP requires Plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The Plan management has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan management believes it is no longer subject to income tax examinations for years prior to 2011.

Note 9: Risks and Uncertainties

The Plan has investments which are exposed to various risks, such as interest rate, credit and overall market volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of investments will occur in the near term and that

such changes could materially affect the amounts reported in the Statements of Net Assets Available for Benefits.

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

Supplementary Information

Robertson-Ceco Corporation Master Pension Plan

EIN: 36-3479146 PN: 001

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

As of December 31, 2014

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	COMMON / COLLECTIVE TRUST:			
*	THE NORTHERN TRUST COMPANY	MFB NT COLLECTIVE EAFE INDEX FUND	$ 3,049,772	$ 2,910,402
*	THE NORTHERN TRUST COMPANY	COLTV SHORT TERM INVT FD	635,210	635,210
*	THE NORTHERN TRUST COMPANY	MFB NTGI-QM COLTV DAILY RUSSELL 2000 EQTY INDEX	1,399,407	1,471,326
*	THE NORTHERN TRUST COMPANY	MFB NTGI-QM COLTV DAILY S&P 500 EQTY INDEX FD-LENDING	4,498,338	5,117,736
	TOTAL COMMON / COLLECTIVE TRUST			**10,134,674**
	CORPORATE STOCK - COMMON:			
	Tortoise Energy Infrastructure Corp.	TORTOISE ENERGY INFRASTRUCTURE CORP COM	1,384,260	1,251,297
	TOTAL CORPOORATE STOCK - COMMON			**1,251,297**
	MUTUAL FUNDS:			
	DIMENSIONAL FUND ADVISORS LTD.	MFO DFA EMERGING MARKETS VALUE	2,110,535	1,937,381
	MAINGATE	MFO MAINGATE TR MLP FD CL I	1,381,211	1,347,349
	FIRST AMERICAN	MFO NUVEEN REAL ESTATE CLASS I	2,613,063	3,024,246
	PIMCO	MFO PIMCO FDS PAC INVT MGMT SER COMMODITY REAL RETURN	2,727,055	2,152,555
	TOTAL MUTUAL FUNDS			**8,461,531**
	U.S. GOVERNMENT SECURITIES:			
	U.S. GOVERNMENT SECURITIES	6.250% Due 08-15-23	1,669,890	1,730,929
	U.S. GOVERNMENT SECURITIES	6.875% Due 08-15-25	1,425,555	1,512,833
	U.S. GOVERNMENT SECURITIES	1.75% Due 05-15-23	901,328	973,672
	U.S. GOVERNMENT SECURITIES	1.625% Due 11-15-22	676,992	727,559
	U.S. GOVERNMENT SECURITIES	2.75% Due 11-15-23	293,484	315,820
	U.S. GOVERNMENT SECURITIES	2.375% Due 08-15-24	489,063	509,258
	U.S. GOVERNMENT SECURITIES	2.500% Due 05-15-24	198,102	206,031
	U.S. GOVERNMENT SECURITIES	4.000% Due 08-15-18	138,643	137,080
	U.S. GOVERNMENT SECURITIES	2.625% Due 11-15-20	254,063	260,957
	U.S. GOVERNMENT SECURITIES	1.500% Due 06-30-16	767,285	761,309
	U.S. GOVERNMENT SECURITIES	1.625% Due 06-30-19	996,641	1,002,500
	U.S. GOVERNMENT SECURITIES	2.000% Due 11-15-21	477,227	501,836
	U.S. GOVERNMENT SECURITIES	1.750% Due 05-15-22	462,344	491,523
	U.S. GOVERNMENT SECURITIES	0.000% Due 11-15-18	550,429	566,774
	TOTAL U.S. GOVERNMENT SECURITIES			**9,698,081**
	CORPORATE DEBT INSTRUMENTS:			
	AT & T Inc.	AT&T INC 5.800% Due 02-15-19	229,272	227,168
	ABBOT LABORITORIES	ABBOTT LABS 4.125% Due 05-27-20	161,516	162,567
	ANHEUSER	ANHEUSER BUSCH 2.500% Due 07-15-22	138,745	145,782
	Apple Inc	Apple Inc 2.4% DUE5-3-23	134,882	145,800
	BANK NEW YORK	BANK NEW YORK 3.550% Due 09-23-21	127,893	130,683
	Berkshire Hathaway	Berkshire Hathaway 3% DUE 2-11-23	141,655	151,410
	BLACKROCK	BLACKROCK 5.000% DUE 12-10-19	169,364	169,587
	CISCO SYS INC.	CISCO SYS INC 3.625% Due 03-04-24	153,206	156,309
	COLGATE PALMOLIVE	COLGATE PALMOLIVE 1.95% Due 2-01-23	52,153	56,782
	DUPONT EI NEMOUR	DUPONT EI NEMOUR DD 5.750% Due 03-15-19	85,377	85,719
	GEN DYNAMICS	GEN DYNAMICS 2.250% DUE 11-15-22	112,234	120,489
	GENERAL ELECTRIC CAP CORPORATION	GENERAL ELEC CAP CORP 4.650% Due 10-17-21	163,417	169,069
	GEORGIA PWR CO	GEORGIA PWR CO 2.85% DUE 05-15-22	141,559	150,852
	GLAXO SMITH KLINE	GLAXOSMITHKLINE 2.800% Due 03-18-23	162,075	172,796
	GOOGLE INC	GOOGLE INC 3.625% DUE 05-19-21	78,202	80,470
	HOME DEPOT	HOME DEPOT INC 2.7% DUE 4-1-23	161,324	173,413
	INTL BUSINESS MACHINES CORP (IBM)	INTERNATIONAL BUSINESS MA 3.375% Due 08-01-23	146,146	153,265
	JPMORGAN CHASE & CO	JPMORGAN CHASE & 4.35% DUE 08-15-21	210,784	217,335
	JOHNSON & JOHNSON	JOHNSON & JOHNSON 5.150% Due 07-15-18	170,686	168,366
	ELI LILLY & CO	ELI LILLY & CO 1.950% Due 03-15-19	150,111	150,806
	MCDONALDS CORPORATION	MCDONALDS CORP MED TERM N 5.800% Due 10-15-17	230,584	223,511
	MERK & CO. INC	MERCK & CO INC 5.000% Due 06-30-19	169,904	169,335
	MICROSOFT CORPORATION	MICROSOFT CORP 4.200% Due 06-01-19	440,893	439,456
	NOVARTIS CAP CORP	NOVARTIS CAP CORP 2.4% DUE 9-21-22	160,445	172,269
	ORACLE CORPORATION	ORACLE CORP 5.000% Due 07-08-19	226,417	224,251
	PEPSICO INC	PEPSICO INC 2.75% DUE 3-31-2023	138,834	147,582
	PNC FDG CORP	PNC FDG CORP 3.300% DUE 03-08-2022	147,397	154,263
	PFIZER INC	PFIZER INC 3.400% Due 05-15-24	151,184	156,057
	PROCTER & GAMBLE CO	PROCTER & GAMBLE CO 4.700% Due 02-15-19	167,541	167,027
	SHELL INTERNATIONAL FINANCE	SHELL INTL FIN 4.300% Due 09-22-19	219,223	219,492
	TARGET CORP	TARGET CORP 6.000% Due 01-15-18	173,225	169,021
	U S BANCORP MEDIUM TERM NTS	U S BANCORP MEDIUM TERM NTS 3% DUE 3-15-22	145,046	151,496
	3M CO	3M CO NT 2 DUE 06-26-2022	68,436	72,639
	UTD PARCEL	UNITED PARCEL SERVICE 5.500% Due 01-15-18	171,585	167,320
	WAL-MART STORES, INC.	WAL MART STORES INC 5.800% Due 02-15-18	173,339	169,550
	WALGREEN CO	WALGREEN CO NT 5.25 DUE 01-15-2019	223,589	222,317
	WELLS FARGO & CO	WELLS FARGO & CO 3.5% DUE 03-08-2022	150,040	156,589
	TOTAL CORPORATE DEBT INSTRUMENTS:			**6,170,843**
			$ 35,148,180	**$ 35,716,426**

Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001
Schedule H, Line 4j – Schedule of Reportable Transactions
For the Year Ended December 31, 2014

The following page represents the reportable transactions for the year ended December 31, 2014 of the Robertson-Ceco Corporation Master Pension Plan

5% Report - Part A

Single Transaction in Excess of 5%

Security Description / Asset ID	Shares/Par Value	Date	Acquisition Price	Disposition Price	Lease Rental	Expenses Incurred	Cost	Current Value on Transaction Date	Net Gain/Loss
Value of Interest in Common/Collective Trusts									
United States - USD									
COLTV SHORT TERM INVT FD CUSIP: 195998AD1	-2,000,000.00	30 May 14		1.00		0.00	2,000,000.00	2,000,000.00	0.00

NOTE: TRANSACTIONS ARE BASED ON THE 2013-12-31 VALUE (INCLUDING ACCRUALS) OF 37,023,697.43

Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001
Schedule H, Line 4j – Schedule of Reportable Transactions
For the Year Ended December 31, 2014

◆ 5% Report - Part C Summary

Series of Transactions by Issue in Excess of 5%

Security Description / Asset ID		Number of Transactions	Transaction Aggregate Acquisition Price	Transaction Aggregate Disposition Price	Lease Rental	Expenses Incurred	Cost of Asset	Current Value of Asset on Transaction
COLTV SHORT TERM INVT FD CUSIP: 195998AD1	Total acquisitions	103	5,022,193.94			0.00	5,022,193.94	5,022.193.94
	Total dispositions	50		8,250,520.63		0.00	8,250,520.63	8,250.520.63
MFB NT COLLECTIVE S&P 500 INDEX FUND - L ENDING CUSIP: 658991294	Total dispositions	3		2,450,000.00		0.00	1,369,390.11	2,450.000.00

NOTE: TRANSACTIONS ARE BASED ON THE 2013-12-31 VALUE (INCLUDING ACCRUALS) OF 37,023,697.43

Schedule SB Attachment (Form 5500)—2014 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, Line 26—Schedule of Active Participant Data
As of January 1, 2014

Robertson-Ceco II Corporation
Robertson-Ceco Corporation Master Pension Plan
Active Employees

EIN: 36-3479146 PN: 001

Number of Participants and Average Cash Balance Account

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34										
35-39										
40-44					1	7				
45-49					2	9	11			
50-54					3	7	11	3	1	
55-59					1	14	5	4	20 $15,919	3
60-64						3	8	5	7	22 $19,125
65-69						2	7	1	3	12
70+							2			

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Schedule SB Attachment (Form 5500)—2014 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, Part V–Statement of Actuarial Assumptions

Interest Rates for Minimum Funding Purposes	Based on segment rates with four month lookback (as of September 2013), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under the Highway and Transportation Funding Act of 2014.
1st Segment Rate	4.99%.
2nd Segment Rate	6.32%.
3rd Segment Rate	6.99%.
Cash Balance Interest Crediting Rate	4.00%.
Lump Sum Conversion Interest Rates	Same as interest rates above for minimum funding purposes.
Retirement Age	
Active Participants	See Table 1.
Terminated Vested Participants	Age 65.
Mortality Rates	
Healthy and Disabled	2014 Static Mortality Table for Annuitants and Non-Annuitants Per §1.430(h)(3)-1(e).
For Lump Sums	2014 plan year 417(e)(3) mortality table.
Withdrawal Rates	See Table 2.
Disability Rates	See Table 3.
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of $210,000.

Schedule SB Attachment (Form 5500)—2014 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Valuation of Plan Assets	Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value. A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).
Expected Return on Assets	
2012 Plan Year	6.50%.
2013 Plan Year	6.00%.
Administrative Expenses Included in Target Normal Cost	$606,556.
Actuarial Method	Standard unit credit cost method.
Valuation Date	January 1, 2014.

Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001
Schedule H, Line 4j – Schedule of Reportable Transactions
For the Year Ended December 31, 2014

The following page represents the reportable transactions for the year ended December 31, 2014 of the Robertson-Ceco Corporation Master Pension Plan

◆ 5% Report - Part A

Single Transaction in Excess of 5%

Security Description / Asset ID	Shares/Par Value	Date	Acquisition Price	Disposition Price	Lease Rental	Expenses Incurred	Cost	Current Value on Transaction Date	Net Gain/Loss
Value of Interest in Common/Collective Trusts									
United States - USD									
COLTV SHORT TERM INVT FD CUSIP: 195998AD1	-2,000,000.00	30 May 14		1.00		0.00	2,000,000.00	2,000,000.00	0.00

NOTE: TRANSACTIONS ARE BASED ON THE 2013-12-31 VALUE (INCLUDING ACCRUALS) OF 37,023,697.43

◆ 5% Report - Part C Summary

Series of Transactions by Issue in Excess of 5%

Security Description / Asset ID		Number of Transactions	Transaction Aggregate Acquisition Price	Transaction Aggregate Disposition Price	Lease Rental	Expenses Incurred	Cost of Asset	Current Value of Asset on Transaction
COLTV SHORT TERM INVT FD CUSIP: 195998AD1	Total acquisitions	103	5,022,193.94			0.00	5,022,193.94	5,022.193.94
	Total dispositions	50		8,250,520.63		0.00	8,250,520.63	8,250.520.63
MFB NT COLLECTIVE S&P 500 INDEX FUND - L ENDING CUSIP: 658991294	Total dispositions	3		2,450,000.00		0.00	1,369,390.11	2,450.000.00

NOTE: TRANSACTIONS ARE BASED ON THE 2013-12-31 VALUE (INCLUDING ACCRUALS) OF 37,023,697.43

MJ obtained this document from RCC.
MJ used this for the 5500 filing

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: Robertson-Ceco Corporation Master Pension Plan

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF: Robertson-Ceco II Corporation

D Employer Identification Number (EIN): 36-3479146

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 1 Day 1 Year 2014

2 Assets:

a Market value	**2a**	37,583,802
b Actuarial value	**2b**	36,901,325

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	1,313	29,606,988	29,606,988
b For terminated vested participants	836	6,064,669	6,064,669
c For active participants	174	2,771,745	2,774,995
d Total	2,323	38,443,402	38,446,652

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**	6.34 %
6 Target normal cost	**6**	606,556

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

Deep Mandal
Signature of actuary

09/23/2015
Date

Deep Mandal
Type or print name of actuary

14-06613
Most recent enrollment number

Hewitt Associates LLC
Firm name

(281) 882-6370
Telephone number (including area code)

9500 Lakeside Blvd

Woodlands TX 77381
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)	0	59,393
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		59,393
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 7.53%		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		524
	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 6.53%		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		39
	c Total available at beginning of current plan year to add to prefunding balance		563
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	95.98 %
15	Adjusted funding target attainment percentage	15	104.82 %
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	95.14 %
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
04/11/2014	293,021				
07/11/2014	293,021				
10/14/2014	117,140				
01/14/2015	234,394				
09/11/2015	153,585				
			Totals ► 18(b)	1,091,161	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	1,041,844

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
4.99 %	6.32 %	6.99 %	

b Applicable month (enter code)	21b	4
22 Weighted average retirement age	22	64

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

Part VI Miscellaneous Items

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

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

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

a Target normal cost (line 6)	31a	606,556
b Excess assets, if applicable, but not greater than line 31a	31b	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1,545,327	435,194
b Waiver amortization installment		

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	1,041,750

	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	1,041,750
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	1,041,844
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	38a	94
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40 Unpaid minimum required contributions for all years	40	0

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

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	42	
43 Excess installment acceleration amount to be carried over to future plan years	43	

Schedule SB Attachment (Form 5500)—2014 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, line 19 – Discounted Employer Contributions

Year applied for contributions: 2014

Date	Amount	Interest Rate	Days to Discount to 1/1/2014	Interest Adjusted Contribution
April 11, 2014	$ 293,021	6.34%	100	$ 288,246
July 11, 2014	293,021	6.34%	191	283,969
October 14, 2014	117,140	6.34%	286	111,763
January 14, 2015	234,394	6.34%	378	220,281
September 11, 2015	153,585	6.34%	618	138,404
Total	$ 1,091,161			$ 1,041,844

Schedule SB Attachment (Form 5500)—2014 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

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

Description of Average Weighted Retirement Age

(a)	(b)	(c)	(d)	(e)
Age	**Retirement Percentage Assumption**	**Fraction of Those Attaining Earliest Retirement Age Still Not Retired at Beginning of Year**	**Fraction of Original Group Retiring at Age Shown**	**(a) x (d)**
55	0%	1.0000	0.0000	0.0000
56	0%	1.0000	0.0000	0.0000
57	0%	1.0000	0.0000	0.0000
58	0%	1.0000	0.0000	0.0000
59	0%	1.0000	0.0000	0.0000
60	2%	1.0000	0.0200	1.2000
61	5%	0.9800	0.0490	2.9890
62	20%	0.9310	0.1862	11.5444
63	10%	0.7448	0.0745	4.6922
64	15%	0.6703	0.1005	6.4351
65	100%	0.5698	0.5698	37.0352
66	100%	0.0000	0.0000	0.0000

Weighted Average Retirement Age, Sum of Column (e): 63.8959

Schedule SB Attachment (Form 5500)—2014 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, Part V–Statement of Actuarial Assumptions

Interest Rates for Minimum Funding Purposes	Based on segment rates with four month lookback (as of September 2013), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under the Highway and Transportation Funding Act of 2014.
1st Segment Rate	4.99%.
2nd Segment Rate	6.32%.
3rd Segment Rate	6.99%.
Cash Balance Interest Crediting Rate	4.00%.
Lump Sum Conversion Interest Rates	Same as interest rates above for minimum funding purposes.
Retirement Age	
Active Participants	See Table 1.
Terminated Vested Participants	Age 65.
Mortality Rates	
Healthy and Disabled	2014 Static Mortality Table for Annuitants and Non-Annuitants Per §1.430(h)(3)-1(e).
For Lump Sums	2014 plan year 417(e)(3) mortality table.
Withdrawal Rates	See Table 2.
Disability Rates	See Table 3.
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of $210,000.

Schedule SB Attachment (Form 5500)—2014 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Valuation of Plan Assets	Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value. A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).
Expected Return on Assets	
2012 Plan Year	6.50%.
2013 Plan Year	6.00%.
Administrative Expenses Included in Target Normal Cost	$606,556.
Actuarial Method	Standard unit credit cost method.
Valuation Date	January 1, 2014.

Schedule SB Attachment (Form 5500)—2014 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, line 24—Change in Non-Prescribed Actuarial Assumptions

The funding valuation reflects the following non-prescribed assumption changes effective January 1, 2014:

- Changed retirement age assumption for terminated vested from age 65 to age 63.
- Changed Expected Return assumption from 6.00% in 2013 to 6.60% in 2014.

Schedule SB Attachment (Form 5500)—2014 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, Line 26—Schedule of Active Participant Data
As of January 1, 2014

Robertson-Ceco II Corporation
Robertson-Ceco Corporation Master Pension Plan
Active Employees

EIN: 36-3479146 PN: 001

Number of Participants and Average Cash Balance Account

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34										
35-39										
40-44					1	7				
45-49					2	9	11			
50-54					3	7	11	3	1	
55-59					1	14	5	4	20 $15,919	3
60-64						3	8	5	7	22 $19,125
65-69						2	7	1	3	12
70+							2			

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Schedule SB Attachment (Form 5500)—2013 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, line 32 – Schedule of Amortization Bases

Type of Base	Present Value of Installments	Valuation Date Established	Remaining Years in Amortization Period	Amortization Amount
Shortfall	$ 2,821,112	January 1, 2011	4	$ 757,598
Shortfall	$ (2,650,269)	January 1, 2012	5	$ (582,890)
Shortfall	$ 1,388,519	January 1, 2013	6	$ 262,835
Shortfall	$ (14,035)	January 1, 2014	7	$ (2,349)

Schedule SB Attachment (Form 5500)—2014 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, Part V – Summary of Plan Provisions

Contributions	The Company will pay to the Trustee such sums of money as the enrolled actuary shall certify as the amounts necessary to provide the retirement income benefits specified by the plan and to meet the minimum required contribution within the meaning of IRC section 430. The company may also provide, from time to time, additional sums of money to the Trustee as deemed appropriate. Employee contributions are neither required nor permitted under the plan.
Expenses	All expenses incurred in connection with the administration of the plan and the trust are paid by the fund to the extent they are not paid by the company.

Summary of Plan Provisions – Salaried Employees

Effective Date	The restated effective date of the plan was June 1, 1992. The most recent amendment was effective April 15, 2009.
Plan Freeze	All benefit accruals ceased effective January 1, 1995.
Covered Employee	All employees working in a clerical capacity and compensated on a salary basis not covered by another qualified plan or collective bargaining agreement are eligible upon completion of one year of service and attainment of age 21. Participation was frozen at January 1, 1995.
Definitions	
Accrued Benefit	The monthly normal retirement benefit is equal to participant's Account Balance, projected to age 65 at 5% interest, divided by 120.
Account Balance	A hypothetical account balance is maintained for each participant. Each year it is credited with interest at the average 91-day Treasury Bill rate during the prior year plus 1%, and (for plan years prior to 1995) a contribution equal to 4% of pay plus 4% of pay in excess of the Social Security Taxable Wage Base.
Normal Retirement	
Eligibility	Participants are eligible for the normal retirement benefit if they retire after age 65 with at least 5 years of service.
Benefit Amount	The benefit is the participant's Account Balance or Accrued Benefit on the retired participant's normal retirement date.
Early Retirement	
Eligibility	Participants are eligible for the early retirement benefit if they retire after attaining age 55 with at least 5 years of service.
Benefit Amount	The benefit is the participant's Account Balance at retirement date, or Accrued Benefit reduced 5% for each year retirement precedes age 65. Payments will commence on the participant's early retirement date.

Deferred Retirement

Eligibility	Participants who retire after age 65 with at least 5 years of service.
Benefit Amount	The benefit is the Account Balance or Accrued Benefit calculated as of the participant's retirement date. Payments will commence on the retired participant's deferred retirement date.

Vested Termination

Eligibility	Termination other than by retirement, death or disability with generally 5 or more years of service. Participants actively employed after December 31, 2007 need 3 years of service (rather than 5) to be eligible.
Benefit Amount	The benefit shall be the account balance at the date of termination, or Accrued Benefit, payable at normal retirement date. A participant may receive his or her account balance with interest two years after he or she terminates.

Disability Retirement

Eligibility	Participants with 5 or more years of service and permanent and total disability.
Benefit Amount	The benefit is the participant's Account Balance at disability date, or Accrued Benefit. Payments will commence on the participant's disability date.

Preretirement Death Benefit

Eligibility	Beneficiary of a participant with 5 or more years of service. Participants actively employed after December 31, 2007 need 3 years of service (rather than 5) to be eligible.
Benefit Amount	The monthly benefit the spouse will receive is equal to 50% of the reduced amount the participant would have received had he or she terminated (if active) on the date of death, survived to age 55 (if less than 55), and began receiving his or her benefit as a 50% joint and survivor annuity. Spouse may elect to receive account balance in lieu of a monthly benefit. The benefit is payable at the earliest date that the participant would have become eligible for early retirement, regardless of whether or not the participant is employed at the time of death. If there is no spouse, the Account Balance will be paid in a lump sum to the beneficiary.

Plan Provisions—Ceco Salaried Employees

Normal Form of Payment	Life annuity commencing on the participant's retirement date.
Optional Form of Payment	Joint and 50% joint and survivor annuity (for married participants) and a lump sum.
Lump Sums	Lump sums that are less than $1,000 are paid automatically to participants, without their or their spouse's written consent.

Summary of Plan Provisions – Ceco Hourly I-IV Employees

Effective Date	The effective date of the plan is January 1, 1986. The most recent amendment was effective June 1, 1992.
Plan Freeze	All benefit accruals ceased effective March 31, 1996 for all locations except Lockeford, which ceased benefit accruals effective January 1, 1997.
Covered Employee	Any employee regularly employed by the Employer and who is a member of a group designated by the Employer as participating is covered under the plan.
Definitions	
Accrued Benefit	Normal retirement benefit calculated using credited service earned prior to the earlier of the freeze date and the actual termination date.
Normal Retirement	
Eligibility	Participants who have attained age 65 with 5 years of service are eligible for normal retirement.
Benefit Amount	The benefit equals the standard benefit rate times years of credited service in accordance with the schedule in the plan document. Payments will commence on the retired participant's normal retirement date.
Early Retirement	
Eligibility	Participants who have attained age 60 with 5 or more years of service.
Benefit Amount	The benefit equals the accrued benefit reduced by 1/180 per month for each month by which early retirement precedes age 65. Payments commence on the participant's early retirement date.
Deferred Retirement	
Eligibility	Participants who retire after age 65 with at least 5 years of service.
Benefit Amount	The benefit is calculated as of the participant's retirement date. Payments will commence on the retired participant's deferred retirement date.

Vested Termination	
Eligibility	Participants who terminate other than by retirement, death or disability and who have completed a minimum of 5 years of service.
Benefit Amount	The benefit shall be the accrued benefit at the date of termination. Payments shall be deferred until normal retirement date. A participant who has completed 5 years of service may elect prior to attainment of age 65 to have benefits commence at or after attainment of age 55, in which case the benefit payable is reduced 1/150 per month for each month by which commencement of benefits precedes age 65.
Disability Benefit	
Eligibility	Participants with 5 years of service who become permanently and totally disabled.
Benefit Amount	The benefit is equal to normal retirement benefit, based on service to date of disability. It is payable on the date of disability without reduction for early commencement.
Preretirement Death Benefit	
Eligibility	Payable to the surviving spouse if participant dies after completing 5 years of service.
Benefit Amount	A lifetime benefit equal to 50% of the participant's benefit (including a reduction to reflect an assumed election of a 50% joint and survivor option). It is payable at the earliest date that the participant would have become eligible for early retirement, regardless of whether or not the participant is employed at the time of death.
Normal Form of Payment	Life annuity commencing on the participant's retirement date.
Optional Form of Payment	Optional forms are available on an actuarially equivalent basis.
Lump Sums	Lump sums that are less than $1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to $5,000 are payable with participant consent.

Summary of Plan Provisions – Cupples Hourly Employees

Effective Date	Restated August 4, 1981. The most recent amendment was effective June 1, 1992.
Covered Employee	Hourly rated employees covered by the agreement with the United Steelworkers of America and the International Association of Machinists and Aerospace Workers at the Cupples Products Division who were accruing service are participants. There are no active participants covered by this plan.
Definitions	
Accrued Benefit	Normal retirement benefit is calculated using credited service at the actual termination date. The benefit equals the standard benefit rate times years of credited service in accordance with the schedule in Appendix 11 of the plan document.
Normal Retirement	N/A
Early Retirement	N/A
Deferred Retirement	N/A
Disability Benefit	N/A
Vested Termination	
Eligibility	Participants who terminate other than by retirement, death or disability and who have completed a minimum of 5 years of service.
Benefit Amount	The benefit shall be the accrued benefit at the date of termination. Payments shall be deferred until normal retirement date. A participant who has completed 10 years of service may elect prior to attainment of age 65 to have benefits commence at or after attainment of age 55 (early retirement date). In this case the benefit payable is reduced by 7/12 of 1% for each of the first 60 months by which early retirement precedes age 65, and 4/12 of 1% for each month by which early retirement precedes age 60. Payments commence on the participant's early retirement date.

Preretirement Death Benefit	
Eligibility	Payable to the surviving spouse if participant dies after completing 5 years of service.
Benefit Amount	A lifetime benefit equal to 50% of the participant's benefit (including a reduction to reflect an assumed election of a 50% joint and survivor option). It is payable at the earliest date that the participant would have become eligible for early retirement, regardless of whether or not the participant is employed at the time of death.
Normal Form of Payment	Monthly annuity for life commencing on the participant's retirement date. For married participants who do not elect otherwise, the automatic form of payment shall be a 50% qualified joint and survivor annuity.
Optional Form of Payment	Single life annuity (for married participants) and 50% and 100% joint and survivor annuities.
Lump Sums	Lump sums that are less than $1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to $5,000 are payable with participant consent.

Summary of Plan Provisions – Ambridge Employees

Effective Date	The original effective date of the plan is July 31, 1980. The most recent amendment was effective June 1, 1992.
Covered Employee	Employees of the Ambridge Division of Robertson-Ceco Corporation who were covered by the agreement with the United Steelworkers of America and The Company who were accruing service are participants. There are no active participants covered by this plan.
Definitions	
Accrued Benefit	Normal retirement benefit is calculated as described in Appendix 17 of the plan document.
Normal Retirement	N/A
Early Retirement	N/A
Deferred Retirement	N/A
Disability Benefit	N/A
Vested Termination	
Eligibility	Participants who terminate other than by retirement, death or disability and who have completed a minimum of 5 years of service.
Benefit Amount	A participant may elect to have benefits commence at age 65, or receive the actuarial equivalent beginning at age 62. A participant who has reached age 45 and completed 15 years of service may elect prior to attainment of age 65 to have benefits commence at or after attainment of age 60, in which case the benefit payable is actuarially reduced from age 62.
Preretirement Death Benefit	
Eligibility	Payable to the surviving spouse if participant dies after completing 5 years of service and has not elected to waive death benefit coverage.
Benefit Amount	Lifetime benefit equal to 50% of the participant's benefit (including a reduction to reflect an assumed election of a 50% joint and survivor option). The benefit is payable at the earliest date that the participant would have become eligible for early retirement.

Normal Form of Payment	Monthly annuity for life commencing on the participant's retirement date. For married participants who do not elect otherwise, the automatic form of payment shall be a 50% qualified joint and survivor annuity.
Optional Form of Payment	Single life annuity (for married participants) and 50% and 100% joint and survivor annuities.
Lump Sums	Lump sums that are less than $1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to $5,000 are payable with participant consent.

Summary of Plan Provisions – Connersville Employees

Effective Date	The original effective date of the plan is January 1, 1980. The most recent amendment was effective June 1, 1992.
Covered Employee	Hourly rated employees of the Company's Connersville Division covered by the agreement between the Company and Local Union No. 519, Sheet Metal Workers International Association, who were accruing service are participants. There are no active participants covered by this plan.
Definitions	
Accrued Benefit	Normal retirement benefit is calculated using credited service at the actual termination date. The benefit equals the standard benefit rate times years of credited service in accordance with the Schedule in Appendix 16 of the plan document.
Normal Retirement	N/A
Early Retirement	N/A
Deferred Retirement	N/A
Disability Benefit	N/A
Vested Termination	
Eligibility	Participants who terminate other than by retirement, death or disability and who have completed a minimum of 5 years of service.
Benefit Amount	Benefit payments are deferred until normal retirement date. A participant who has completed 10 years of service may elect prior to attainment of age 65 to have benefits commence at or after attainment of age 55, in which case the benefit payable is reduced by 1/2% per month and fraction thereof for any fraction of a month by which the commencement of payments precedes age 65.

Preretirement Death Benefit	
Eligibility	Payable to the surviving spouse if participant dies after completing 5 years of service.
Benefit Amount	Lifetime benefit equal to 50% of the participant's benefit (including a reduction to reflect an assumed election of a 50% joint and survivor option). The benefit is payable at the earliest date that the participant would have become eligible for early retirement, regardless of whether or not the participant is employed at the time of death.
Normal Form of Payment	Monthly annuity for life commencing on the participant's retirement date. For married participants who do not elect otherwise, the automatic form of payment shall be a 50% qualified joint and survivor annuity.
Optional Form of Payment	Single life annuity (for married participants) and a joint and 50% survivor annuity.
Lump Sums	Lump sums that are less than $1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to $5,000 are payable with participant consent.

Summary of Plan Provisions – Discontinued Entities

Former Plans

The following former plans were merged into the master plan and currently contain no active participants:

Air Systems	Plant closed.
Ambridge Guards	Sold to UDI January 31, 1992.
Cupples	Sold December 1994.
Electrical Systems	Sold to UDI January 31, 1992.
Non-Exempt	Sold to UDI January 31, 1992.
Resolite	Sold to UDI January 31, 1992.
Stockton	Plant closed in 1991.
Star Cedartown	Plant closed January 31, 1992.
Star Homer City	Plant closed January 31, 1992.
Star Oklahoma	Plant closed January, 1990.
Ceco Hourly I Door locations only	Sold to UDI Plant closed January 31, 1992.
Ceco Hourly II Door locations only	Sold to UDI Plant closed January 31, 1992.

Normal Retirement

N/A

Early Retirement

N/A

Deferred Retirement

N/A

Vested Termination

Eligibility

Participants who terminate other than by retirement, death or disability and who have completed a minimum of 5 years of service.

Benefit Amount

Benefit payments are deferred until normal retirement date. Depending on the former entity, benefits may commence at an earlier date and may be actuarially reduced for early commencement.

Preretirement Death Benefit

Eligibility

Payable to the surviving spouse of a participant. Service requirements depend on former entity.

Benefit Amount

Lifetime benefit equal to 50% of the participant's benefit (including a reduction to reflect an assumed election of 50% joint and survivor option). It is payable at the earliest date the participant would have become eligible for early retirement, regardless of whether or not the participant is employed at the time of death.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan.
Due to Software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. To the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB, the values on the signed Schedule SB will govern.

The plan sponsor has elected to implement the Highway and Transportation Funding Act of 2014 interest rate stabilization extension provisions for the 2014 plan year for all purposes.

MJ obtained this document from RCC
MJ used this document for 5500 Filing

Schedule SB Attachment (Form 5500)—2014 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, line 19 – Discounted Employer Contributions

Year applied for contributions: 2014

Date	Amount	Interest Rate	Days to Discount to 1/1/2014	Interest Adjusted Contribution
April 11, 2014	$ 293,021	6.34%	100	$ 288,246
July 11, 2014	293,021	6.34%	191	283,969
October 14, 2014	117,140	6.34%	286	111,763
January 14, 2015	234,394	6.34%	378	220,281
September 11, 2015	153,585	6.34%	618	138,404
Total	$ 1,091,161			$ 1,041,844

MJ obtained this document from RCC
MJ used this for 5500 filing

Schedule SB Attachment (Form 5500)—2014 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

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

Description of Average Weighted Retirement Age

(a)	(b)	(c)	(d)	(e)
Age	**Retirement Percentage Assumption**	**Fraction of Those Attaining Earliest Retirement Age Still Not Retired at Beginning of Year**	**Fraction of Original Group Retiring at Age Shown**	**(a) x (d)**
55	0%	1.0000	0.0000	0.0000
56	0%	1.0000	0.0000	0.0000
57	0%	1.0000	0.0000	0.0000
58	0%	1.0000	0.0000	0.0000
59	0%	1.0000	0.0000	0.0000
60	2%	1.0000	0.0200	1.2000
61	5%	0.9800	0.0490	2.9890
62	20%	0.9310	0.1862	11.5444
63	10%	0.7448	0.0745	4.6922
64	15%	0.6703	0.1005	6.4351
65	100%	0.5698	0.5698	37.0352
66	100%	0.0000	0.0000	0.0000

Weighted Average Retirement Age, Sum of Column (e): 63.8959

Schedule SB Attachment (Form 5500)—2014 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, Part V – Summary of Plan Provisions

Contributions	The Company will pay to the Trustee such sums of money as the enrolled actuary shall certify as the amounts necessary to provide the retirement income benefits specified by the plan and to meet the minimum required contribution within the meaning of IRC section 430. The company may also provide, from time to time, additional sums of money to the Trustee as deemed appropriate. Employee contributions are neither required nor permitted under the plan.
Expenses	All expenses incurred in connection with the administration of the plan and the trust are paid by the fund to the extent they are not paid by the company.

Summary of Plan Provisions – Salaried Employees

Effective Date	The restated effective date of the plan was June 1, 1992. The most recent amendment was effective April 15, 2009.
Plan Freeze	All benefit accruals ceased effective January 1, 1995.
Covered Employee	All employees working in a clerical capacity and compensated on a salary basis not covered by another qualified plan or collective bargaining agreement are eligible upon completion of one year of service and attainment of age 21. Participation was frozen at January 1, 1995.
Definitions	
Accrued Benefit	The monthly normal retirement benefit is equal to participant's Account Balance, projected to age 65 at 5% interest, divided by 120.
Account Balance	A hypothetical account balance is maintained for each participant. Each year it is credited with interest at the average 91-day Treasury Bill rate during the prior year plus 1%, and (for plan years prior to 1995) a contribution equal to 4% of pay plus 4% of pay in excess of the Social Security Taxable Wage Base.
Normal Retirement	
Eligibility	Participants are eligible for the normal retirement benefit if they retire after age 65 with at least 5 years of service.
Benefit Amount	The benefit is the participant's Account Balance or Accrued Benefit on the retired participant's normal retirement date.
Early Retirement	
Eligibility	Participants are eligible for the early retirement benefit if they retire after attaining age 55 with at least 5 years of service.
Benefit Amount	The benefit is the participant's Account Balance at retirement date, or Accrued Benefit reduced 5% for each year retirement precedes age 65. Payments will commence on the participant's early retirement date.

Deferred Retirement

Eligibility	Participants who retire after age 65 with at least 5 years of service.
Benefit Amount	The benefit is the Account Balance or Accrued Benefit calculated as of the participant's retirement date. Payments will commence on the retired participant's deferred retirement date.

Vested Termination

Eligibility	Termination other than by retirement, death or disability with generally 5 or more years of service. Participants actively employed after December 31, 2007 need 3 years of service (rather than 5) to be eligible.
Benefit Amount	The benefit shall be the account balance at the date of termination, or Accrued Benefit, payable at normal retirement date. A participant may receive his or her account balance with interest two years after he or she terminates.

Disability Retirement

Eligibility	Participants with 5 or more years of service and permanent and total disability.
Benefit Amount	The benefit is the participant's Account Balance at disability date, or Accrued Benefit. Payments will commence on the participant's disability date.

Preretirement Death Benefit

Eligibility	Beneficiary of a participant with 5 or more years of service. Participants actively employed after December 31, 2007 need 3 years of service (rather than 5) to be eligible.
Benefit Amount	The monthly benefit the spouse will receive is equal to 50% of the reduced amount the participant would have received had he or she terminated (if active) on the date of death, survived to age 55 (if less than 55), and began receiving his or her benefit as a 50% joint and survivor annuity. Spouse may elect to receive account balance in lieu of a monthly benefit. The benefit is payable at the earliest date that the participant would have become eligible for early retirement, regardless of whether or not the participant is employed at the time of death. If there is no spouse, the Account Balance will be paid in a lump sum to the beneficiary.

Plan Provisions—Ceco Salaried Employees

Normal Form of Payment	Life annuity commencing on the participant's retirement date.
Optional Form of Payment	Joint and 50% joint and survivor annuity (for married participants) and a lump sum.
Lump Sums	Lump sums that are less than $1,000 are paid automatically to participants, without their or their spouse's written consent.

Summary of Plan Provisions – Ceco Hourly I-IV Employees

Effective Date	The effective date of the plan is January 1, 1986. The most recent amendment was effective June 1, 1992.
Plan Freeze	All benefit accruals ceased effective March 31, 1996 for all locations except Lockeford, which ceased benefit accruals effective January 1, 1997.
Covered Employee	Any employee regularly employed by the Employer and who is a member of a group designated by the Employer as participating is covered under the plan.
Definitions	
Accrued Benefit	Normal retirement benefit calculated using credited service earned prior to the earlier of the freeze date and the actual termination date.
Normal Retirement	
Eligibility	Participants who have attained age 65 with 5 years of service are eligible for normal retirement.
Benefit Amount	The benefit equals the standard benefit rate times years of credited service in accordance with the schedule in the plan document. Payments will commence on the retired participant's normal retirement date.
Early Retirement	
Eligibility	Participants who have attained age 60 with 5 or more years of service.
Benefit Amount	The benefit equals the accrued benefit reduced by 1/180 per month for each month by which early retirement precedes age 65. Payments commence on the participant's early retirement date.
Deferred Retirement	
Eligibility	Participants who retire after age 65 with at least 5 years of service.
Benefit Amount	The benefit is calculated as of the participant's retirement date. Payments will commence on the retired participant's deferred retirement date.

Vested Termination	
Eligibility	Participants who terminate other than by retirement, death or disability and who have completed a minimum of 5 years of service.
Benefit Amount	The benefit shall be the accrued benefit at the date of termination. Payments shall be deferred until normal retirement date. A participant who has completed 5 years of service may elect prior to attainment of age 65 to have benefits commence at or after attainment of age 55, in which case the benefit payable is reduced 1/150 per month for each month by which commencement of benefits precedes age 65.
Disability Benefit	
Eligibility	Participants with 5 years of service who become permanently and totally disabled.
Benefit Amount	The benefit is equal to normal retirement benefit, based on service to date of disability. It is payable on the date of disability without reduction for early commencement.
Preretirement Death Benefit	
Eligibility	Payable to the surviving spouse if participant dies after completing 5 years of service.
Benefit Amount	A lifetime benefit equal to 50% of the participant's benefit (including a reduction to reflect an assumed election of a 50% joint and survivor option). It is payable at the earliest date that the participant would have become eligible for early retirement, regardless of whether or not the participant is employed at the time of death.
Normal Form of Payment	Life annuity commencing on the participant's retirement date.
Optional Form of Payment	Optional forms are available on an actuarially equivalent basis.
Lump Sums	Lump sums that are less than $1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to $5,000 are payable with participant consent.

Summary of Plan Provisions – Cupples Hourly Employees

Effective Date	Restated August 4, 1981. The most recent amendment was effective June 1, 1992.
Covered Employee	Hourly rated employees covered by the agreement with the United Steelworkers of America and the International Association of Machinists and Aerospace Workers at the Cupples Products Division who were accruing service are participants. There are no active participants covered by this plan.
Definitions	
Accrued Benefit	Normal retirement benefit is calculated using credited service at the actual termination date. The benefit equals the standard benefit rate times years of credited service in accordance with the schedule in Appendix 11 of the plan document.
Normal Retirement	N/A
Early Retirement	N/A
Deferred Retirement	N/A
Disability Benefit	N/A
Vested Termination	
Eligibility	Participants who terminate other than by retirement, death or disability and who have completed a minimum of 5 years of service.
Benefit Amount	The benefit shall be the accrued benefit at the date of termination. Payments shall be deferred until normal retirement date. A participant who has completed 10 years of service may elect prior to attainment of age 65 to have benefits commence at or after attainment of age 55 (early retirement date). In this case the benefit payable is reduced by 7/12 of 1% for each of the first 60 months by which early retirement precedes age 65, and 4/12 of 1% for each month by which early retirement precedes age 60. Payments commence on the participant's early retirement date.

Preretirement Death Benefit	
Eligibility	Payable to the surviving spouse if participant dies after completing 5 years of service.
Benefit Amount	A lifetime benefit equal to 50% of the participant's benefit (including a reduction to reflect an assumed election of a 50% joint and survivor option). It is payable at the earliest date that the participant would have become eligible for early retirement, regardless of whether or not the participant is employed at the time of death.
Normal Form of Payment	Monthly annuity for life commencing on the participant's retirement date. For married participants who do not elect otherwise, the automatic form of payment shall be a 50% qualified joint and survivor annuity.
Optional Form of Payment	Single life annuity (for married participants) and 50% and 100% joint and survivor annuities.
Lump Sums	Lump sums that are less than $1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to $5,000 are payable with participant consent.

Summary of Plan Provisions – Ambridge Employees

Effective Date	The original effective date of the plan is July 31, 1980. The most recent amendment was effective June 1, 1992.
Covered Employee	Employees of the Ambridge Division of Robertson-Ceco Corporation who were covered by the agreement with the United Steelworkers of America and The Company who were accruing service are participants. There are no active participants covered by this plan.
Definitions	
Accrued Benefit	Normal retirement benefit is calculated as described in Appendix 17 of the plan document.
Normal Retirement	N/A
Early Retirement	N/A
Deferred Retirement	N/A
Disability Benefit	N/A
Vested Termination	
Eligibility	Participants who terminate other than by retirement, death or disability and who have completed a minimum of 5 years of service.
Benefit Amount	A participant may elect to have benefits commence at age 65, or receive the actuarial equivalent beginning at age 62. A participant who has reached age 45 and completed 15 years of service may elect prior to attainment of age 65 to have benefits commence at or after attainment of age 60, in which case the benefit payable is actuarially reduced from age 62.
Preretirement Death Benefit	
Eligibility	Payable to the surviving spouse if participant dies after completing 5 years of service and has not elected to waive death benefit coverage.
Benefit Amount	Lifetime benefit equal to 50% of the participant's benefit (including a reduction to reflect an assumed election of a 50% joint and survivor option). The benefit is payable at the earliest date that the participant would have become eligible for early retirement.

Normal Form of Payment	Monthly annuity for life commencing on the participant's retirement date. For married participants who do not elect otherwise, the automatic form of payment shall be a 50% qualified joint and survivor annuity.
Optional Form of Payment	Single life annuity (for married participants) and 50% and 100% joint and survivor annuities.
Lump Sums	Lump sums that are less than $1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to $5,000 are payable with participant consent.

Summary of Plan Provisions – Connersville Employees

Effective Date	The original effective date of the plan is January 1, 1980. The most recent amendment was effective June 1, 1992.
Covered Employee	Hourly rated employees of the Company's Connersville Division covered by the agreement between the Company and Local Union No. 519, Sheet Metal Workers International Association, who were accruing service are participants. There are no active participants covered by this plan.
Definitions	
Accrued Benefit	Normal retirement benefit is calculated using credited service at the actual termination date. The benefit equals the standard benefit rate times years of credited service in accordance with the Schedule in Appendix 16 of the plan document.
Normal Retirement	N/A
Early Retirement	N/A
Deferred Retirement	N/A
Disability Benefit	N/A
Vested Termination	
Eligibility	Participants who terminate other than by retirement, death or disability and who have completed a minimum of 5 years of service.
Benefit Amount	Benefit payments are deferred until normal retirement date. A participant who has completed 10 years of service may elect prior to attainment of age 65 to have benefits commence at or after attainment of age 55, in which case the benefit payable is reduced by 1/2% per month and fraction thereof for any fraction of a month by which the commencement of payments precedes age 65.

Preretirement Death Benefit	
Eligibility	Payable to the surviving spouse if participant dies after completing 5 years of service.
Benefit Amount	Lifetime benefit equal to 50% of the participant's benefit (including a reduction to reflect an assumed election of a 50% joint and survivor option). The benefit is payable at the earliest date that the participant would have become eligible for early retirement, regardless of whether or not the participant is employed at the time of death.
Normal Form of Payment	Monthly annuity for life commencing on the participant's retirement date. For married participants who do not elect otherwise, the automatic form of payment shall be a 50% qualified joint and survivor annuity.
Optional Form of Payment	Single life annuity (for married participants) and a joint and 50% survivor annuity.
Lump Sums	Lump sums that are less than $1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to $5,000 are payable with participant consent.

Summary of Plan Provisions – Discontinued Entities

Former Plans

The following former plans were merged into the master plan and currently contain no active participants:

Air Systems	Plant closed.
Ambridge Guards	Sold to UDI January 31, 1992.
Cupples	Sold December 1994.
Electrical Systems	Sold to UDI January 31, 1992.
Non-Exempt	Sold to UDI January 31, 1992.
Resolite	Sold to UDI January 31, 1992.
Stockton	Plant closed in 1991.
Star Cedartown	Plant closed January 31, 1992.
Star Homer City	Plant closed January 31, 1992.
Star Oklahoma	Plant closed January, 1990.
Ceco Hourly I Door locations only	Sold to UDI Plant closed January 31, 1992.
Ceco Hourly II Door locations only	Sold to UDI Plant closed January 31, 1992.

Normal Retirement

N/A

Early Retirement

N/A

Deferred Retirement

N/A

Vested Termination

Eligibility

Participants who terminate other than by retirement, death or disability and who have completed a minimum of 5 years of service.

Benefit Amount

Benefit payments are deferred until normal retirement date. Depending on the former entity, benefits may commence at an earlier date and may be actuarially reduced for early commencement.

Preretirement Death Benefit

Eligibility

Payable to the surviving spouse of a participant. Service requirements depend on former entity.

Benefit Amount

Lifetime benefit equal to 50% of the participant's benefit (including a reduction to reflect an assumed election of 50% joint and survivor option). It is payable at the earliest date the participant would have become eligible for early retirement, regardless of whether or not the participant is employed at the time of death.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan.
Due to Software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. To the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB, the values on the signed Schedule SB will govern.

The plan sponsor has elected to implement the Highway and Transportation Funding Act of 2014 interest rate stabilization extension provisions for the 2014 plan year for all purposes.

Robertson-Ceco Corporation Master Pension Plan

EIN: 36-3479146 PN: 001

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

As of December 31, 2014

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	COMMON / COLLECTIVE TRUST:			
*	THE NORTHERN TRUST COMPANY	MFB NT COLLECTIVE EAFE INDEX FUND	$ 3,049,772	$ 2,910,402
*	THE NORTHERN TRUST COMPANY	COLTV SHORT TERM INVT FD	635,210	635,210
*	THE NORTHERN TRUST COMPANY	MFB NTGI-QM COLTV DAILY RUSSELL 2000 EQTY INDEX	1,399,407	1,471,326
*	THE NORTHERN TRUST COMPANY	MFB NTGI-QM COLTV DAILY S&P 500 EQTY INDEX FD-LENDING	4,498,338	5,117,736
	TOTAL COMMON / COLLECTIVE TRUST			**10,134,674**
	CORPORATE STOCK - COMMON:			
	Tortoise Energy Infrastructure Corp.	TORTOISE ENERGY INFRASTRUCTURE CORP COM	1,384,260	1,251,297
	TOTAL CORPOORATE STOCK - COMMON			**1,251,297**
	MUTUAL FUNDS:			
	DIMENSIONAL FUND ADVISORS LTD.	MFO DFA EMERGING MARKETS VALUE	2,110,535	1,937,381
	MAINGATE	MFO MAINGATE TR MLP FD CL I	1,381,211	1,347,349
	FIRST AMERICAN	MFO NUVEEN REAL ESTATE CLASS I	2,613,063	3,024,246
	PIMCO	MFO PIMCO FDS PAC INVT MGMT SER COMMODITY REAL RETURN	2,727,055	2,152,555
	TOTAL MUTUAL FUNDS			**8,461,531**
	U.S. GOVERNMENT SECURITIES:			
	U.S. GOVERNMENT SECURITIES	6.250% Due 08-15-23	1,669,890	1,730,929
	U.S. GOVERNMENT SECURITIES	6.875% Due 08-15-25	1,425,555	1,512,833
	U.S. GOVERNMENT SECURITIES	1.75% Due 05-15-23	901,328	973,672
	U.S. GOVERNMENT SECURITIES	1.625% Due 11-15-22	676,992	727,559
	U.S. GOVERNMENT SECURITIES	2.75% Due 11-15-23	293,484	315,820
	U.S. GOVERNMENT SECURITIES	2.375% Due 08-15-24	489,063	509,258
	U.S. GOVERNMENT SECURITIES	2.500% Due 05-15-24	198,102	206,031
	U.S. GOVERNMENT SECURITIES	4.000% Due 08-15-18	138,643	137,080
	U.S. GOVERNMENT SECURITIES	2.625% Due 11-15-20	254,063	260,957
	U.S. GOVERNMENT SECURITIES	1.500% Due 06-30-16	767,285	761,309
	U.S. GOVERNMENT SECURITIES	1.625% Due 06-30-19	996,641	1,002,500
	U.S. GOVERNMENT SECURITIES	2.000% Due 11-15-21	477,227	501,836
	U.S. GOVERNMENT SECURITIES	1.750% Due 05-15-22	462,344	491,523
	U.S. GOVERNMENT SECURITIES	0.000% Due 11-15-18	550,429	566,774
	TOTAL U.S. GOVERNMENT SECURITIES			**9,698,081**
	CORPORATE DEBT INSTRUMENTS:			
	AT & T Inc.	AT&T INC 5.800% Due 02-15-19	229,272	227,168
	ABBOT LABORITORIES	ABBOTT LABS 4.125% Due 05-27-20	161,516	162,567
	ANHEUSER	ANHEUSER BUSCH 2.500% Due 07-15-22	138,745	145,782
	Apple Inc	Apple Inc 2.4% DUE5-3-23	134,882	145,800
	BANK NEW YORK	BANK NEW YORK 3.550% Due 09-23-21	127,893	130,683
	Berkshire Hathaway	Berkshire Hathaway 3% DUE 2-11-23	141,655	151,410
	BLACKROCK	BLACKROCK 5.000% DUE 12-10-19	169,364	169,587
	CISCO SYS INC.	CISCO SYS INC 3.625% Due 03-04-24	153,206	156,309
	COLGATE PALMOLIVE	COLGATE PALMOLIVE 1.95% Due 2-01-23	52,153	56,782
	DUPONT EI NEMOUR	DUPONT EI NEMOUR DD 5.750% Due 03-15-19	85,377	85,719
	GEN DYNAMICS	GEN DYNAMICS 2.250% DUE 11-15-22	112,234	120,489
	GENERAL ELECTRIC CAP CORPORATION	GENERAL ELEC CAP CORP 4.650% Due 10-17-21	163,417	169,069
	GEORGIA PWR CO	GEORGIA PWR CO 2.85% DUE 05-15-22	141,559	150,852
	GLAXO SMITH KLINE	GLAXOSMITHKLINE 2.800% Due 03-18-23	162,075	172,796
	GOOGLE INC	GOOGLE INC 3.625% DUE 05-19-21	78,202	80,470
	HOME DEPOT	HOME DEPOT INC 2.7% DUE 4-1-23	161,324	173,413
	INTL BUSINESS MACHINES CORP (IBM)	INTERNATIONAL BUSINESS MA 3.375% Due 08-01-23	146,146	153,265
	JPMORGAN CHASE & CO	JPMORGAN CHASE & 4.35% DUE 08-15-21	210,784	217,335
	JOHNSON & JOHNSON	JOHNSON & JOHNSON 5.150% Due 07-15-18	170,686	168,366
	ELI LILLY & CO	ELI LILLY & CO 1.950% Due 03-15-19	150,111	150,806
	MCDONALDS CORPORATION	MCDONALDS CORP MED TERM N 5.800% Due 10-15-17	230,584	223,511
	MERK & CO. INC	MERCK & CO INC 5.000% Due 06-30-19	169,904	169,335
	MICROSOFT CORPORATION	MICROSOFT CORP 4.200% Due 06-01-19	440,893	439,456
	NOVARTIS CAP CORP	NOVARTIS CAP CORP 2.4% DUE 9-21-22	160,445	172,269
	ORACLE CORPORATION	ORACLE CORP 5.000% Due 07-08-19	226,417	224,251
	PEPSICO INC	PEPSICO INC 2.75% DUE 3-31-2023	138,834	147,582
	PNC FDG CORP	PNC FDG CORP 3.300% DUE 03-08-2022	147,397	154,263
	PFIZER INC	PFIZER INC 3.400% Due 05-15-24	151,184	156,057
	PROCTER & GAMBLE CO	PROCTER & GAMBLE CO 4.700% Due 02-15-19	167,541	167,027
	SHELL INTERNATIONAL FINANCE	SHELL INTL FIN 4.300% Due 09-22-19	219,223	219,492
	TARGET CORP	TARGET CORP 6.000% Due 01-15-18	173,225	169,021
	U S BANCORP MEDIUM TERM NTS	U S BANCORP MEDIUM TERM NTS 3% DUE 3-15-22	145,046	151,496
	3M CO	3M CO NT 2 DUE 06-26-2022	68,436	72,639
	UTD PARCEL	UNITED PARCEL SERVICE 5.500% Due 01-15-18	171,585	167,320
	WAL-MART STORES, INC.	WAL MART STORES INC 5.800% Due 02-15-18	173,339	169,550
	WALGREEN CO	WALGREEN CO NT 5.25 DUE 01-15-2019	223,589	222,317
	WELLS FARGO & CO	WELLS FARGO & CO 3.5% DUE 03-08-2022	150,040	156,589
	TOTAL CORPORATE DEBT INSTRUMENTS:			**6,170,843**
			$ 35,148,180	**$ 35,716,426**

Schedule SB Attachment (Form 5500)—2013 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, line 32 – Schedule of Amortization Bases

Type of Base	Present Value of Installments	Valuation Date Established	Remaining Years in Amortization Period	Amortization Amount
Shortfall	$ 2,821,112	January 1, 2011	4	$ 757,598
Shortfall	$ (2,650,269)	January 1, 2012	5	$ (582,890)
Shortfall	$ 1,388,519	January 1, 2013	6	$ 262,835
Shortfall	$ (14,035)	January 1, 2014	7	$ (2,349)

Schedule SB Attachment (Form 5500)—2014 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, line 24—Change in Non-Prescribed Actuarial Assumptions

The funding valuation reflects the following non-prescribed assumption changes effective January 1, 2014:

- Changed retirement age assumption for terminated vested from age 65 to age 63.
- Changed Expected Return assumption from 6.00% in 2013 to 6.60% in 2014.