

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
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
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 ☐ a single-employer plan; ☐ a DFE (specify) _____ B This return/report is: ☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months). C If the plan is a collectively-bargained plan, check here. ☒ D Check box if filing under: ☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information												
1a Name of plan <u>I.B.E.W. LOCAL NO. 8 401(K) PLAN</u> 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>I.B.E.W. LOCAL NO. 8 401(K) PLAN</u> <u>727 LIME CITY ROAD</u> <u>ROSSFORD, OH 43460-1611</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>06/23/2003</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>34-6596899</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>419-666-4550</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>238210</u></td> </tr> <tr> <td colspan="2" style="height: 40px;"></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>06/23/2003</u>		2b Employer Identification Number (EIN) <u>34-6596899</u>		2c Plan Sponsor's telephone number <u>419-666-4550</u>		2d Business code (see instructions) <u>238210</u>			
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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	<u>Filed with authorized/valid electronic signature.</u>		
	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) <u>PATRICK M. TROMBETTA</u> <u>MSPC CPAS & ADVISORS, P.C.</u> <u>340 NORTH AVENUE EAST</u> <u>CRANFORD, NJ 07016-2496</u>			Preparer's telephone number (optional) <u>908-272-7000</u>

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
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 2176
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits..... d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 2142 6a(2) 2147 6b 6c 31 6d 2178 6e 6f 2178 6g 839 6h
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7 110
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2G 2J b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☐ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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 C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 <u>I.B.E.W. LOCAL NO. 8 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>I.B.E.W. LOCAL NO. 8 401(K) PLAN</u>	D Employer Identification Number (EIN) <u>34-6596899</u>

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

<u>LOOMIS SAYLES</u>	<u>1 FINANCIAL CENTER</u> <u>BOSTON, MA 02111</u>
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(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation

<u>ALLIANZ GLOBAL INVESTORS</u>	<u>1345 AVENUE OF THE AMERICAS</u> <u>NEW YORK, NY 10105-6397</u>
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

<u>VICTORY FUNDS</u>	<u>4400 N FEDERAL HIGHWAY</u> <u>BOCA RATON, FL 33431</u>
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

<u>HARBOR CAPITAL ADVISORS</u>	<u>111 S WACKER DR</u> <u>CHICAGO, IL 60606</u>
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

PUTNAM FIDUCIARY TRUST CO

1 POST OFFICE SQUARE
BOSTON, MA 02109

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

THE AMERICAN FUNDS GROUP

333 SOUTH HOPE STREET
LOS ANGELES, CA 90071

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

PACIFIC INVESTMENT MANAGEMENT CORP

840 NEWPORT CENTER DRIVE
NEWPORT BEACH, CA 92660

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

VANGUARD

100 VANGUARD BLVD
MALVERN, PA 19355

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

T ROWE PRICE

100 EAST PRATT STREET
BALTIMORE, MD 21202

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

JANUS MUTUAL FUNDS

151 DETROIT STREET
DENVER, CO 80219

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

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

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

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

NWO ELECTRICAL ADMINISTRATORS INC

34-1956758

(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?
49 50 99	RELATED PARTY	63867	Yes ☐ No ☒	Yes ☐ No ☒		Yes ☐ No ☒

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

MERCER HR SERVICES, LLC

INVESTORS WAY
NORWOOD, MA 02062-1584

20-1932099

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 18 19 38 59 60 62 37 49 50 64 65 99	NONE	360	Yes ☒ No ☐	Yes ☐ No ☒	58468	Yes ☐ No ☒

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

GALLAGHER FIDUCIARY ADVISORS, LLC

36-4291971

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	NONE	10092	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MERCER HR SERVICES, LLC	15 18 19 38 59 60	53701

(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.
T ROWE PRICE 100 EAST PRATT STREET BALTIMORE, MD 21202	

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MERCER HR SERVICES, LLC	15 18 19 38 59 60	1212

(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.
PUTNAM FIDUCIARY TRUST CO 1 POST OFFICE SQUARE BOSTON, MA 02109	

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MERCER HR SERVICES, LLC	15 18 19 38 59 60	1318

(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.
ALLIANZ 1345 AVENUE OF THE AMERICAS, 3RD FL NEW YORK, NY 10105	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>I.B.E.W. LOCAL NO. 8 401(K) PLAN</u>		B Three-digit plan number (PN) <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>I.B.E.W. LOCAL NO. 8 401(K) PLAN</u>		D Employer Identification Number (EIN) <u>34-6596899</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	14223	4962
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)	148327	165786
(3) Other.....	1b(3)		10528
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)	509178	623907
(9) Value of interest in common/collective trusts	1c(9)	173267	106310
(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)	8957239	10541529
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	9802234	11453022

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	6459	35725
i Acquisition indebtedness	1i		
j Other liabilities	1j	43328	
k Total liabilities (add all amounts in lines 1g through 1j)	1k	49787	35725

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	9752447	11417297
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)	1813064	
(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)		1813064

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	9393	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	14028	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		23421

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	462657	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		462657

(3) Rents	2b(3)		
-----------------	--------------	--	--

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

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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		1593
(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)		32117
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2332852

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	598563	
(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)		598563
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	69439	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		69439
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		668002

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		1664850
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: **MSPC CPAS & ADVISORS, P.C.**

(2) EIN: **22-2951202**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

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

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of
I.B.E.W. Local No. 8 401(k) Plan
Rossford, Ohio

Report on the Financial Statements

We have audited the accompanying financial statements of I.B.E.W. Local No. 8 401(k) 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 the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the I.B.E.W. Local No. 8 401(k) Plan as of December 31, 2014 and 2013, and the changes in its net assets available for benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



MSPC

Certified Public Accountants and Advisors,
A Professional Corporation

Cranford, New Jersey
October 12, 2015

I.B.E.W. LOCAL NO. 8 401(K) PLAN
EIN #34-6596899 - DEFINED CONTRIBUTION PLAN
PLAN NO. 002 - PLAN YEAR ENDED DECEMBER 31, 2014

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

(a)	(b) <u>Identity of Issue, Borrower, Lessor, or Similar Party</u>	(c) <u>Description of Investment, Including Maturity Date, Rate of Interest, Collateral Par or Maturity Value</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
Value of Interest in Common Collective Trusts:				
	Putnam Stable Value Fund	106,310		\$ 106,310
Value of Interest in Registered Investment Companies:				
	Growth Fund of America R4	3,482		147,545
	Victory Diversified Stock Fund	6,844		141,259
	Harbor International Fund	3,423		221,717
	Loomis Sayles Strategic Income	1,415		23,054
	Allianz NFJ (Pimco) Small Cap Value Fund	13,490		346,413
	Janus Triton Fund	7,026		163,492
	Putnam Equity Income Fund	10,352		217,799
	Pimco Unconstrained Bond Fund	3,834		42,861
	Vanguard 500 Index Fund Admiral Shares	1,029		195,449
	T Rowe Price Retirement 2015	106,062		1,517,751
	T Rowe Price Retirement 2020	70,796		1,445,652
	T Rowe Price Retirement 2025	76,636		1,189,398
	T Rowe Price Retirement 2030	56,351		1,279,171
	T Rowe Price Retirement 2035	69,756		1,147,489
	T Rowe Price Retirement 2040	44,456		1,050,491
	T Rowe Price Retirement 2045	50,624		799,346
	T Rowe Price Retirement 2050	8,440		111,577
	T Rowe Price Retirement 2055	12		159
	T Rowe Price Retirement Balanced Fund	33,754		500,906
	Total Value of Interest in Registered Investment Companies		**	<u>10,541,529</u>
	*Participant Loans	Various Maturities 4.25% - 9.25%	**	<u>623,907</u>
	Total			<u>\$ 11,271,746</u>

* A party in interest, as defined by the Employee Retirement Income Security Act of 1974, as amended.

** Cost omitted for participant-directed investments.

See Independent Auditors' Report.

I.B.E.W. LOCAL NO. 8 401(K) PLAN

FINANCIAL STATEMENTS

FOR THE YEARS ENDED
DECEMBER 31, 2014 AND 2013

MSPC
Certified Public
Accountants and Advisors, P.C.

An independent firm associated with
Moore Stephens International Limited

MOORE STEPHENS

I.B.E.W. LOCAL NO. 8 401(K) PLAN

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of
I.B.E.W. Local No. 8 401(k) Plan
Rossford, Ohio

Report on the Financial Statements

We have audited the accompanying financial statements of I.B.E.W. Local No. 8 401(k) 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 the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the I.B.E.W. Local No. 8 401(k) Plan as of December 31, 2014 and 2013, and the changes in its net assets available for benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



MSPC

Certified Public Accountants and Advisors,
A Professional Corporation

Cranford, New Jersey
October 12, 2015

I.B.E.W. LOCAL NO. 8 401(K) PLAN

Statements of Net Assets Available for Benefits

	<u>December 31,</u>	
	<u>2014</u>	<u>2013</u>
Assets:		
Investments at Fair Value:		
Common Collective Trusts	\$ 108,312	\$ 175,539
Mutual Funds	<u>10,541,529</u>	<u>8,957,239</u>
Total Investments at Fair Value	<u>10,649,841</u>	<u>9,132,778</u>
Receivables:		
Participants' Contributions	165,786	148,327
Notes Receivable from Participants	623,907	509,178
Due from Related Parties	<u>10,528</u>	<u>--</u>
Total Receivables	<u>800,221</u>	<u>657,505</u>
Cash	<u>4,962</u>	<u>14,223</u>
Total Assets	<u>11,455,024</u>	<u>9,804,506</u>
Liabilities:		
Accrued Expenses	35,725	6,459
Due to Related Parties	<u>--</u>	<u>43,328</u>
Total Liabilities	<u>35,725</u>	<u>49,787</u>
Net Assets Reflecting Investments at Fair Value	11,419,299	9,754,719
Adjustment from Fair Value to Contract Value for Fully Benefit-Responsive Investment Contracts	<u>(2,002)</u>	<u>(2,272)</u>
Net Assets Available for Benefits	<u>\$ 11,417,297</u>	<u>\$ 9,752,447</u>

See Accompanying Notes to Financial Statements.

I.B.E.W. LOCAL NO. 8 401(K) PLAN

Statements of Changes in Net Assets Available for Benefits

	<u>Years ended</u> <u>December 31,</u>	
	<u>2 0 1 4</u>	<u>2 0 1 3</u>
Additions to Net Assets Attributed to:		
Investment Income:		
Net Appreciation in Fair Value of Investments	\$ 32,117	\$ 1,166,591
Interest and Dividends	<u>473,643</u>	<u>289,112</u>
Total Investment Income	<u>505,760</u>	<u>1,455,703</u>
Interest Income on Notes Receivable from Participants	<u>14,028</u>	<u>25,053</u>
Contributions:		
Participants	1,747,101	1,511,755
Rollover	<u>65,963</u>	<u>--</u>
Total Contributions	<u>1,813,064</u>	<u>1,511,755</u>
Total Additions	<u>2,332,852</u>	<u>2,992,511</u>
Deductions from Net Assets Attributed to:		
Benefits Paid to Participants or Beneficiaries	598,563	414,577
Administrative Expenses	<u>69,439</u>	<u>98,569</u>
Total Deductions	<u>668,002</u>	<u>513,146</u>
Net Increase in Net Assets Available for Benefits	1,664,950	2,479,365
Net Assets Available for Benefits - Beginning of Years	<u>9,752,447</u>	<u>7,273,082</u>
Net Assets Available for Benefits - End of Years	<u>\$ 11,417,297</u>	<u>\$ 9,752,447</u>

See Accompanying Notes to Financial Statements.

I.B.E.W. LOCAL NO. 8 401(K) PLAN

Notes to Financial Statements

(1) Description of the Plan

The following description of I.B.E.W. Local No. 8 401(k) Plan (the "Plan") provides only general information. Participants should refer to the summary plan description for a more complete description of the Plan's provisions.

General - The Plan is a multiemployer collectively bargained defined contribution retirement plan. The Plan operates as a trust to provide retirement and other benefits to eligible participants and beneficiaries and is administered by a board of trustees comprised of union officials and management of certain employers covering eligible employees. Participants are eligible on the date that they commence employment covered by a collective bargaining agreement. The Trustees have overall responsibility for the operation and administration of the Plan, including the appropriateness of the Plan's investment elections and monitoring investment performance. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Contributions - Participants may contribute up to fifteen percent (15%) of pretax compensation as defined in the plan document, for each plan year. Participants may also contribute amounts representing rollovers from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan. Employers will not contribute to the Plan. Contributions are subject to certain limitations as allowed under current Internal Revenue Code provisions.

Investment Elections - The participant contributions are allocated to the various investment options offered by the Plan as the participant directs.

Participant Accounts - Each participant's account is credited with the participant's contributions and allocations of plan earnings or losses, and reduced by distributions and expenses.

Vesting - Participants are 100% vested immediately in their contributions plus actual earnings thereon.

Notes Receivable from Participants - Participants may apply for loans not to exceed the lesser of \$50,000 or 50% of the vested portion of the participant's account balance. The minimum loan amount is \$1,000. Repayment schedules for loans are determined by the Plan administrator, but cannot be longer than five years unless the loan is for the purchase of a principal residence, in which case the period may be extended. Loan repayments must be made by direct payments to the Plan. Interest paid on loans is based on a reasonable annual percentage rate as determined by the Plan administrator. Loans are secured by a signed promissory note and 50% of the participants vested account balance.

Payment of Benefits - The Plan provides various types of distributions as follows:

Normal Retirement - Participants attain normal retirement at age 60.

Early Retirement - Participants can apply for early retirement upon attaining age 55 plus 30 years of service.

Disability - Participants, who become permanently and totally disabled, regardless of age, are entitled to a distribution.

Death - The remaining portion of participants' account balances will be distributed to beneficiaries upon the death of the participant.

Hardship - Participants that satisfy certain financial hardship conditions, as described by the Plan, are entitled to a distribution. Participants receiving hardship distributions will not be allowed to make additional deferrals until the first payroll period in September beginning at least six months after receiving the distribution.

I.B.E.W. LOCAL NO. 8 401(K) PLAN

Notes to Financial Statements

(1) Description of the Plan (Continued)

Payment of Benefits (Continued) - Participants are entitled to their account balance upon termination of covered employment provided that no deferrals are made for twelve consecutive months and the participant does not engage in work within the electrical industry within the geographic jurisdiction of the union as defined by the collective bargaining agreement for twelve consecutive months.

Participants actively working, and who have reached age 59½, may be entitled to a pre-retirement distribution.

Benefits are paid in the form of a single lump-sum payment, or installments over a period of the participants assumed life expectancy (or the participants and beneficiary's assumed life expectancies)

(2) Summary of Significant Accounting Policies

Basis of Accounting - The Plan's financial statements are prepared on the accrual basis of accounting.

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

Use of Estimates - The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the Plan to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition - 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. The Plan's interest in the collective trust is valued based on information reported by the investment advisor using the audited financial statements of the collective trusts at year-end. .

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. Net appreciation/depreciation includes the Fund's gains and losses on investment bought and sold as well as held during the year.

Notes Receivable from Participants - Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. No allowance for credit losses has been recorded as of December 31, 2014 or 2013. Delinquent notes receivable from participants are reclassified as distributions based upon the terms of the plan document.

Payment of Benefits - Benefits are recorded when paid.

Expenses - Certain investment transaction related expenses are included in net appreciation of fair value of investments.

Subsequent Events - The Plan has evaluated subsequent events through October 12, 2015, the date on which the financial statements were available to be issued.

I.B.E.W. LOCAL NO. 8 401(K) PLAN

Notes to Financial Statements

(3) Investments

The following analysis presents investments that represent 5% or more of the Plan's net assets available for benefits:

	<u>December 31,</u>	
	<u>2014</u>	<u>2013</u>
Shares of Mutual Funds:		
T Rowe Price Retirement 2015	\$ 1,517,751	\$ 1,429,758
T Rowe Price Retirement 2020	1,445,652	1,200,643
T Rowe Price Retirement 2025	1,189,398	995,225
T Rowe Price Retirement 2030	1,279,171	954,217
T Rowe Price Retirement 2035	1,147,489	959,868
T Rowe Price Retirement 2040	1,050,491	788,215
T Rowe Price Retirement 2045	799,346	615,632
T Rowe Price Retirement Income	500,906*	524,218

*Does not represent 5% of net assets available for benefits, but is presented for comparative purposes.

During the years ended December 31, 2014 and 2013, the Plan's investments (including investments bought, sold and held during the years) appreciated in fair value by \$32,117 and \$1,166,591, respectfully, as follows:

Net Appreciation in Fair Value:

	<u>Years ended</u> <u>December 31,</u>	
	<u>2014</u>	<u>2013</u>
Shares of Mutual Funds:		
Growth Fund of America	\$ 224	\$ 27,879
Victory Diversified Stock Fund	(5,771)	33,250
Harbor International Fund	(20,811)	25,875
Loomis Sayles Strategic Income	719	2,439
Allianz NFJ Small Cap Value Fund	(78,252)	42,796
Allianz International Value	--	396
Janus Overseas	--	263
Janus Triton Fund	(819)	37,252
Putnam Equity Income Fund	6,363	22,906
Pimco Total Return	--	(3,132)
Pimco Unconstrained Bond Fund	529	(184)
Vanguard 500 Index Fund	6,423	29,196
Vanguard 500 Index Fund Admiral Shares	6,797	--
T Rowe Price Retirement 2015	12,427	134,109
T Rowe Price Retirement 2020	13,248	130,960
T Rowe Price Retirement 2025	18,528	128,819
T Rowe Price Retirement 2030	14,829	132,416
T Rowe Price Retirement 2035	24,424	156,010
T Rowe Price Retirement 2040	15,278	124,276
T Rowe Price Retirement 2045	14,182	100,343
T Rowe Price Retirement 2050	1,367	7,792
T Rowe Price Retirement 2055	6	66
T Rowe Price Retirement Income	2,426	32,864
<u>Net Change in Fair Value</u>	<u>\$ 32,117</u>	<u>\$ 1,166,591</u>

Notes to Financial Statements

(4) Fair Value Measurements

The framework for measuring fair value 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 market prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). 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 in active markets that the Plan has the ability to access.

Level 2-Inputs to the valuation methodology include:

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

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

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

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

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

Common Collective Trusts: Valued at the net asset value (NAV) of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchased and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

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.

I.B.E.W. LOCAL NO. 8 401(K) PLAN

Notes to Financial Statements

(4) Fair Value Measurements (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2014 and 2013.

	Assets at Fair Value as of December 31, 2014			Total
	Level 1	Level 2	Level 3	
Common Collective Trusts:				
Capital Preservation	\$ --	\$ 108,312	\$ --	\$ 108,312
Mutual Funds				
Blended	336,707	--	--	336,707
Growth	311,037	--	--	311,037
Income	65,915	--	--	65,915
Retirement Target Date	9,041,940	--	--	9,041,940
Value	785,930	--	--	785,930
Total Mutual Funds	10,541,529	--	--	10,541,529
<u>Totals</u>	<u>\$ 10,541,529</u>	<u>\$ 108,132</u>	<u>\$ --</u>	<u>\$ 10,649,841</u>

	Assets at Fair Value as of December 31, 2013			Total
	Level 1	Level 2	Level 3	
Common Collective Trusts:				
Capital Preservation	\$ --	\$ 175,539	\$ --	\$ 175,539
Mutual Funds				
Blended	237,826	--	--	237,826
Growth	307,302	--	--	307,302
Income	109,995	--	--	109,995
Retirement Target Date	7,534,435	--	--	7,534,435
Value	767,681	--	--	767,681
Total Mutual Funds	8,957,239	--	--	8,957,239
<u>Totals</u>	<u>\$ 8,957,239</u>	<u>\$ 175,539</u>	<u>\$ --</u>	<u>\$ 9,132,778</u>

I.B.E.W. LOCAL NO. 8 401(K) PLAN

Notes to Financial Statements

(4) Fair Value Measurements (Continued)

The following table sets forth additional disclosures of Plan's investments whose fair value is estimated using net asset value per share (or its equivalent) as of December 31, 2014 and 2013:

	December 31, 2014			
	<u>Fair Value</u>	<u>Unfunded Commitment</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Common Collective Trusts:				
Putnam Stable Value Fund (a)	\$ <u>108,312</u>	None	Daily	Same Day
	December 31, 2013			
	<u>Fair Value</u>	<u>Unfunded Commitment</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Common Collective Trusts:				
Putnam Stable Value Fund (a)	\$ <u>175,539</u>	None	Daily	Same Day

(a) The investment objective of the Putnam Stable Value Fund is to provide a competitive yield with minimal market-related risk through a strategy of investing in a variety of guaranteed investment contracts, security-backed investment contracts, separate accounts issued or wrapped by insurance companies, banks or other financial institutions, and high-quality money market instruments.

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.

We evaluate the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the years ended December 31, 2014 and 2013, there were no significant transfers in or out of levels 1, 2, or 3.

(5) Related Party and Party-In-Interest Transactions

Fees incurred by the Plan for the investment management services are included in net appreciation/depreciation in fair value of the investment rather than a direct payment.

The Plan shares an office with Local No. 8, International Brotherhood of Electrical Workers Retirement Plan and Trust and The Toledo Electrical Welfare Fund (the "Funds"). The Plan and these Funds are related by virtue of common plan co-sponsors. The Plan and the Funds share certain common costs (payroll, office costs, etc.) allocated based upon a written Multiple Fund Sharing agreement entered into by the Trustees of each Plan pursuant to Department of Labor guidelines and based on the Board of Trustees estimates of effort expended or estimates of a pro rata share of actual costs incurred. N.W.O. Electrical Administrators, Inc. is the entity that administers these common costs. The total amount of costs allocated to the Plan for the years ended December 31, 2014 and 2013 was \$53,847 and \$12,696, respectively.

As of December 31, 2013, the Plan accrued approximately \$43,000 due to the Local 8 IBEW Retirement Plan and Trust, representing a retroactive adjustment to the allocation of administrative expenses resulting from a Department of Labor examination for a six year period from 2007 through 2012. The Plan has complied with the required actions resulting from this examination and has satisfied the applicable requirements of the Internal Revenue Code and, therefore, believes that the Plan is qualified and the related trust is tax exempt. In May 2014, the Plan remitted payment of the balance accrued at December 31, 2013.

I.B.E.W. LOCAL NO. 8 401(K) PLAN

Notes to Financial Statements

(6) Tax Status

The Plan has received a determination letter dated March 19, 2010 from the Internal Revenue Service stating that it is a qualified plan and, therefore, exempt from federal income taxes under applicable sections of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Plan management has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Plan management believes it is no longer subject to income tax examinations for years prior to 2011.

(7) Plan Termination

The Board of Trustees intend to maintain the Plan indefinitely. However, if the Plan is terminated, all participants will automatically become fully vested in the total balance in their accounts under the Plan.

(8) Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

(9) Plan Amendment

Effective May 2013, the Plan was amended to allow for partial distributions with a minimum distribution of \$1,000.

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SUPPLEMENTARY INFORMATION

I.B.E.W. LOCAL NO. 8 401(K) PLAN
EIN #34-6596899 - DEFINED CONTRIBUTION PLAN
PLAN NO. 002 - PLAN YEAR ENDED DECEMBER 31, 2014

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

(a)	(b) <u>Identity of Issue, Borrower, Lessor, or Similar Party</u>	(c) <u>Description of Investment, Including Maturity Date, Rate of Interest, Collateral Par or Maturity Value</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
Value of Interest in Common Collective Trusts:				
	Putnam Stable Value Fund	106,310		\$ 106,310
Value of Interest in Registered Investment Companies:				
	Growth Fund of America R4	3,482		147,545
	Victory Diversified Stock Fund	6,844		141,259
	Harbor International Fund	3,423		221,717
	Loomis Sayles Strategic Income	1,415		23,054
	Allianz NFJ (Pimco) Small Cap Value Fund	13,490		346,413
	Janus Triton Fund	7,026		163,492
	Putnam Equity Income Fund	10,352		217,799
	Pimco Unconstrained Bond Fund	3,834		42,861
	Vanguard 500 Index Fund Admiral Shares	1,029		195,449
	T Rowe Price Retirement 2015	106,062		1,517,751
	T Rowe Price Retirement 2020	70,796		1,445,652
	T Rowe Price Retirement 2025	76,636		1,189,398
	T Rowe Price Retirement 2030	56,351		1,279,171
	T Rowe Price Retirement 2035	69,756		1,147,489
	T Rowe Price Retirement 2040	44,456		1,050,491
	T Rowe Price Retirement 2045	50,624		799,346
	T Rowe Price Retirement 2050	8,440		111,577
	T Rowe Price Retirement 2055	12		159
	T Rowe Price Retirement Balanced Fund	33,754		500,906
	Total Value of Interest in Registered Investment Companies		**	<u>10,541,529</u>
	*Participant Loans	Various Maturities 4.25% - 9.25%	**	<u>623,907</u>
	Total			<u>\$ 11,271,746</u>

* A party in interest, as defined by the Employee Retirement Income Security Act of 1974, as amended.

** Cost omitted for participant-directed investments.

See Independent Auditors' Report.

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment 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 4085 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(c), 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. 1510-0110
1510-0089**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**

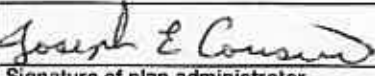
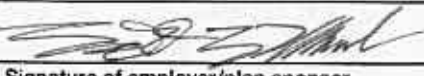
- A** This return/report is for: ☒ a multiemployer plan; ☐ a multiple-employer plan (filers checking this box must attach a list of participating employer information in accordance with the forms instr.); or ☐ a single-employer plan; ☐ a DFE (specify) _____
- B** This return/report is: ☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
- C** If the plan is a collectively-bargained plan, check here ☒
- D** Check box if filing under: ☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description) _____

Part II Basic Plan Information - enter all requested information

1a Name of plan I.B.E.W. LOCAL NO. 8 401(K) PLAN	1b Three-digit plan number (PN) ▶ 002
	1c Effective date of plan 06/23/2003
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) I.B.E.W. LOCAL NO. 8 401(K) PLAN 727 LIME CITY ROAD ROSSFORD OH 43460	2b Employer Identification Number (EIN) 34-6596899 2c Plan Sponsor's telephone number (419) 666-4550 2d Business code (see instructions) 238210

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 	10-6-15	JOSEPH E. COUSINO
Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE 	10-14-15	TODD T. MICHAELSEN
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) PATRICK M. TROMBETTA MSPC 340 NORTH AVENUE EAST CRANFORD NJ 07016-2496		Preparer's telephone number (optional) 908-272-7000

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

Form 5500 (2014)
v. 140124

3a Plan administrator's name and address ☒ Same as Plan Sponsor**3b** Administrator's EIN**3c** Administrator's telephone number**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**

2,176

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)****a (2)** Total number of active participants at the end of the plan year**6a(2)**

2,147

b Retired or separated participants receiving benefits**6b****c** Other retired or separated participants entitled to future benefits**6c**

31

d Subtotal. Add lines 6a(2), 6b, and 6c**6d**

2,178

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits**6e****f** Total. Add lines 6d and 6e**6f**

2,178

g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)**6g**

839

h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested**6h****7** Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)**7**

110

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2G 2J**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:**9a** Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

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

b General Schedules

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