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

2015

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
CASH BALANCE PENSION PLAN FOR CERTAIN REPRESENTED EMPLOYEES OF ABB INC.

1b Three-digit plan number (PN) ▶ 305

1c Effective date of plan 07/01/1999

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
ABB INC.

12040 REGENCY PARKWAY, SUITE 200
CARY, NC 27518

2b Employer Identification Number (EIN) 36-3100018

2c Plan Sponsor's telephone number 919-856-2360

2d Business code (see instructions) 335900

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.	10/13/2016	DANIEL HAGMANN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2016	JAN ALLDE
	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)

Preparer's telephone number

3a	Plan administrator's name and address [X] 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:	**4b**	EIN
a	Sponsor's name	**4c**	PN

5	Total number of participants at the beginning of the plan year	**5**	692
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)**	568
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	607
b	Retired or separated participants receiving benefits	**6b**	38
c	Other retired or separated participants entitled to future benefits	**6c**	80
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	725
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	13
f	Total. Add lines **6d** and **6e**.	**6f**	738
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**	2
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

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

b General Schedules

(1)	[X]		**H** (Financial Information)
(2)	[ ]		**I** (Financial Information – Small Plan)
(3)	[ ]	0	**A** (Insurance Information)
(4)	[X]		**C** (Service Provider Information)
(5)	[X]		**D** (DFE/Participating Plan Information)
(6)	[X]		**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 2015 Form M-1 annual report. If the plan was not required to file the 2015 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

2015

This Form is Open to Public Inspection

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

▶ **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
CASH BALANCE PENSION PLAN FOR CERTAIN REPRESENTED EMPLOYEES OF ABB INC.

B Three-digit plan number (PN) ▶ 305

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

D Employer Identification Number (EIN)
36-3100018

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 2015

2 Assets:

a Market value	**2a**	45315567
b Actuarial value	**2b**	45585679

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	43	1780040	1780040
b For terminated vested participants	81	1880080	1880080
c For active participants	568	35580918	35871786
d Total	692	39241038	39531906

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**	6.06%
6 Target normal cost	**6**	1469106

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

09/12/2016
Date

JOHN D. STEELE
Type or print name of actuary

14-05326
Most recent enrollment number

TOWERS WATSON DELAWARE INC.
Firm name

203-326-5400
Telephone number (including area code)

ONE STAMFORD PLAZA
263 TRESSER BOULEVARD
STAMFORD, CT 06901-3226
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	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 4.87%	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		1719527
	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 6.29%		108158
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		1827685
	d Portion of (c) to be added to prefunding balance		1827685
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	1827685

Part III Funding Percentages

14	Funding target attainment percentage	14	110.69 %
15	Adjusted funding target attainment percentage	15	115.31 %
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	110.41 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

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

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

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

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

Liquidity shortfall as of end of quarter of this plan year

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

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
4.72 %	6.11 %	6.81 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	62

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

Part VI Miscellaneous Items

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

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

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

a Target normal cost (line 6)	**31a**	1469106
b Excess assets, if applicable, but not greater than line 31a	**31b**	1469106

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	0

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	**36**	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	0

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

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

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

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

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

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

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

SCHEDULE C (Form 5500)	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.**	**2015** **This Form is Open to Public Inspection.**

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
CASH BALANCE PENSION PLAN FOR CERTAIN REPRESENTED EMPLOYEES OF ABB INC.

B Three-digit plan number (PN) ▶ 305

C Plan sponsor's name as shown on line 2a of Form 5500
ABB INC.

D Employer Identification Number (EIN)
36-3100018

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).. . . . . [X] 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

TRILANTIC CAPITAL MANAGEMENT LLC

26-4600829

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

HARBOURVEST PARTNERS LP

74-3130888

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

HARBOURVEST PARTNERS VI-BUYOUT PSHP

04-3464299

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

OAKTREE CAPITAL MANAGEMENT, L.P.

26-0189082

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

WELLINGTON TRUST COMPANY, NA

04-2755549

(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)

GRANT THORNTON

36-6055558

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	34585	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY MANAGEMENT

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50 64	NONE	30738	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MARATHON ASSET MANAGEMENT LLC

95-4328983

(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 28 51	NONE	30490	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)

WILLIS TOWERS WATSON

53-0181291

(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 17 50	NONE	30233	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

PIMCO

33-0629048

(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 28 51	NONE	27061	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

BNY MELLON

13-5160382

(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 50	NONE	26409	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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)

OFI GLOBAL TRUST COMPANY

13-3459790

(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 28 51	NONE	20544	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

DODGE & COX

94-1441976

(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 28 51 52	NONE	11756	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

AON HEWITT

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?
13 64 50	NONE	11219	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)

ABB BUSINESS SERVICES

36-3100018

(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 50	PLAN SPONSOR	11005	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

AON RISK SERVICES

36-3871028

(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?
23 50	NONE	10666	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

SYSTEMATIC FINANCIAL MANAGEMENT

22-3367558

(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 28 51 52	NONE	8201	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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)

COOLEY LLP

94-1140085

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50	NONE	7714	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2015

This Form is Open to Public Inspection.

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
CASH BALANCE PENSION PLAN FOR CERTAIN REPRESENTED EMPLOYEES OF ABB INC.

B Three-digit plan number (PN) ▶ 305

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
ABB INC.

D Employer Identification Number (EIN)
36-3100018

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: ABB INC. MASTER TRUST

b Name of sponsor of entity listed in (a): ABB INC.

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)
36-3100018-050	M	42211550

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)

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

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

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

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

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

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

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

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

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

SCHEDULE G (Form 5500)

Department of Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Financial Transaction Schedules

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

2015

This Form is Open to Public Inspection.

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
CASH BALANCE PENSION PLAN FOR CERTAIN REPRESENTED EMPLOYEES OF ABB INC.

B Three-digit plan number (PN) ▶ 305

C Plan sponsor's name as shown on line 2a of Form 5500
ABB INC.

D Employer Identification Number (EIN)
36-3100018

Part I Schedule of Loans or Fixed Income Obligations in Default or Classified as Uncollectible

Complete as many entries as needed to report all loans or fixed income obligations in default or classified as uncollectible. Check box (a) if obligor is known to be a party in interest. Attach Overdue Loan Explanation for each loan listed. See Instructions.

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

Part II Schedule of Leases in Default or Classified as Uncollectible

Complete as many entries as needed to report all leases in default or classified as uncollectible. Check box (a) if lessor or lessee is known to be a party in interest. Attach Overdue Lease Explanation for each lease listed. (See instructions)

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)
☐			

(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)
☐			

(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)
☐			

(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)
☐			

(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)
☐			

(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)
☐			

(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears

Part III Nonexempt Transactions

Complete as many entries as needed to report all nonexempt transactions. **Caution:** If a nonexempt prohibited transaction occurred with respect to a disqualified person, file Form 5330 with the IRS to pay the excise tax on the transaction.

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price
ABB INC.	PLAN SPONSOR	INADVERTENT USE OF PLAN ASSETS FOR SETTLOR EXPENSES	

(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
				3285	

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price

(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price

(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price

(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price

(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price

(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

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

2015

This Form is Open to Public Inspection

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
CASH BALANCE PENSION PLAN FOR CERTAIN REPRESENTED EMPLOYEES OF ABB INC.

B Three-digit plan number (PN) ▶ 305

C Plan sponsor's name as shown on line 2a of Form 5500
ABB INC.

D Employer Identification Number (EIN)
36-3100018

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	37525	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1900000	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	43538729	42211550
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	45476254	42211550
	Liabilities			
g	Benefit claims payable	1g	36532	84998
h	Operating payables	1h	57459	49947
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	0	0
k	Total liabilities (add all amounts in lines 1g through1j)	1k	93991	134945
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	45382263	42076605

Part II Income and Expense Statement

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

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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		-381796
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		-381796
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2516116	
(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)		2516116
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)	72556	
(2) Contract administrator fees	2i(2)	41957	
(3) Investment advisory and management fees	2i(3)	109835	
(4) Other	2i(4)	98400	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		322748
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2838864
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-3220660
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		84998

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: GRANT THORNTON LLP **(2)** EIN: 36-6055558

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	N/A	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	N/A	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			3285
e Was this plan covered by a fidelity bond?	4e	X			40000000
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				
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				
o Did the plan trust incur unrelated business taxable income?	4o				
p Were in-service distributions made during the plan year?	4p				

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)
ABB INC. PENSION PLAN (UE 625 AND 626)	36-3100018	106

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

6a Name of trust

6b Trust's EIN

6c Name of trustee or custodian

6d Trustee's or custodian's telephone number

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

2015

This Form is Open to Public Inspection.

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
CASH BALANCE PENSION PLAN FOR CERTAIN REPRESENTED EMPLOYEES OF ABB INC.

B Three-digit plan number (PN) ▶ 305

C Plan sponsor's name as shown on line 2a of Form 5500
ABB INC.

D Employer Identification Number (EIN)
36-3100018

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): 04-3192613

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** 27

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: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

Part VII IRS Compliance Questions

20a Is the plan a 401(k) plan?	☐ Yes	☐ No
20b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	☐ Design-based safe harbor method	☐ ADP/ACP test
20c If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))?	☐ Yes	☐ No
21a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):	☐ Ratio percentage test	☐ Average benefit test
21b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?	☐ Yes	☐ No
22a Has the plan been timely amended for all required tax law changes?	☐ Yes	☐ No ☐ N/A

22b Date the last plan amendment/restatement for the required tax law changes was adopted ____/____/____. Enter the applicable code _____ (See instructions for tax law changes and codes).

22c If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter _____/_____/_____ and the letter's serial number _____.

22d If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter _____/_____/_____.

23 Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)?	☐ Yes	☐ No

Financial Statements and Report of

Independent Certified Public Accountants

Cash Balance Pension Plan for Certain Represented Employees of ABB Inc.

December 31, 2015 and 2014

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

To the Plan Administrator of
Cash Balance Pension Plan for Certain Represented Employees of ABB Inc.:

Report on the financial statements

We were engaged to audit the accompanying financial statements of Cash Balance Pension Plan for Certain Represented Employees of ABB Inc. (the "Plan"), which comprise the statements of net assets available for benefits and statements of accumulated plan benefits as of December 31, 2015 and 2014, and the related statements of changes in net assets available for benefits and statements of changes in accumulated plan benefits for the years ended December 31, 2015 and 2014, and the related notes to the financial statements.

Management's responsibility for the financial statements

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

Auditor's responsibility

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

Basis for disclaimer of opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the certified information described in Note 5, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the certifying entity meets the requirements of 29 CFR 2520.103-8. The Plan administrator obtained a certification from this entity as of and for the years ended December 31, 2015 and 2014, stating that the certified information provided to the Plan administrator is complete and accurate.

Disclaimer of opinion

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

Supplementary information

The supplemental Schedule G, Part III – Schedule of nonexempt transactions for the year ended December 31, 2015 is presented for purposes of additional analysis and is not a required part of the financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

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

The form and content of the information included in the financial statements, other than that derived from the certified information described in Note 5, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Grant Thornton LLP

Raleigh, North Carolina
October 11, 2016

Statements of net assets available for benefits

December 31	2015	2014
	$	$
Assets:		
Cash	-	37,525
Interest in the ABB Inc. Master Trust, at fair value	42,211,550	43,538,729
Employer contribution receivable	-	1,900,000
Total assets	42,211,550	45,476,254
Liabilities:		
Payable to other pension plan	84,998	-
Accrued expenses	49,947	57,459
Total liabilities	134,945	57,459
Net assets available for benefits	42,076,605	45,418,795

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

Statements of changes in net assets available for benefits

For the years ended December 31	2015	2014
	$	$
Additions to (deductions from) net assets attributed to:		
Plan interest in net investment (loss) gain of the ABB Inc. Master Trust	(381,796)	1,985,305
Employer contributions	-	1,900,000
Benefits paid to participants	(2,552,648)	(2,451,525)
Transfer to other pension plan	(84,998)	-
Administrative and other expenses	(322,748)	(282,944)
Net (decrease) increase	(3,342,190)	1,150,836
Net assets available for benefits:		
Beginning of year	45,418,795	44,267,959
End of year	42,076,605	45,418,795

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

Statements of accumulated plan benefits

December 31	2015	2014
	$	$
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving payments	2,632,637	1,674,276
Other participants	42,883,025	45,716,755
Total vested benefits	45,515,662	47,391,031
Nonvested benefits	266,304	235,615
Total actuarial present value of accumulated plan benefits	45,781,966	47,626,646

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

Statements of changes in accumulated plan benefits

For the years ended December 31	2015	2014
	$	$
Actuarial present value of accumulated plan benefits, beginning of year	47,626,646	44,889,699
Increase (decrease) during the year attributable to:		
Benefits accumulated and plan experience	2,203,083	2,040,583
Changes in actuarial assumptions	(3,071,704)	1,365,829
Increase for interest due to decrease in discount period	1,576,589	1,782,060
Benefits paid to participants	(2,552,648)	(2,451,525)
Net (decrease) increase	(1,844,680)	2,736,947
Actuarial present value of accumulated plan benefits, end of year	45,781,966	47,626,646

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

Notes to financial statements

1 Plan Description

The Cash Balance Pension Plan for Certain Represented Employees of ABB Inc. (the Plan) is a defined benefit plan which became effective July 1, 1999.

Participants are fully vested in their respective account balances after completion of three years of vesting service or reaching age 65 while actively employed, if earlier. A description of the Plan, including vesting and benefit payment provisions, is included in the Plan Document. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

2 Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

Cash

The Plan places cash deposits with federally insured financial institutions; however, at times, deposits have exceeded the amount insured by the Federal Deposit Insurance Corporation.

Payment of Benefits

Benefit payments are recorded when paid to participants. Active participants may elect to defer annuity payments after age 70½.

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 amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Funding Policy

The Company shall make contributions to the Plan as shall be necessary under accepted actuarial principles to meet the requirements of ERISA. Employer contributions are based on an actuarial determination which provides for funding (a) the annual normal cost for the current year and (b) an amount necessary to amortize the unfunded accrued liability.

It is the Company's intention to only make contributions that are tax deductible. For each of the years ended December 31, 2015 and 2014, the Plan has satisfied the minimum funding requirements of ERISA.

Valuation of Investments and Income Recognition

The assets of the Plan are held in the ABB Inc. Master Trust (Master Trust), along with the assets of certain other plans of the Company. BNY Mellon (the Trustee) is the trustee of the Master Trust.

Income, including realized and unrealized gains/losses, of the Master Trust is allocated monthly among participating plans based on the relationship of the fair value of the assets of each plan to the total fair value of the assets of the Master Trust as of the end of the preceding month. Employer contributions and benefit payments are applied on a specific basis to each plan.

Assets of the Master Trust are stated at fair value which, as used for financial statement purposes, represents market or current value as reported by the Master Trust's Trustee. The fair value of the Plan's interest in the Master Trust is based on the beginning of the year value of the Plan's interest in the Master Trust plus actual contributions and allocated investment income/loss less actual distributions and allocated administrative expenses.

Investment transactions are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Administrative Expenses

The Plan's expenses are paid either by the Plan or the Company, as provided by the Plan Document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net asset available for benefits. In addition, certain investment-related expenses are included in net investment gain of the Master Trust presented in the accompanying statements of changes in net assets available for benefits.

Securities Lending

As of and for the years ended December 31, 2015 and 2014, the Master Trust participated in the Trustee's securities lending program for securities held in custody at the Trustee. These securities are lent to certain unrelated third-party brokers in exchange for collateral, usually in the form of cash. Collateralization levels are equal to a percentage of the market value of the borrowed securities. For U.S. securities, collateral shall not be less than 102% of the fair value of the loaned securities, and for non-U.S. securities, collateral shall not be less than 105% of the fair value of the loaned securities unless it is denominated in the same currency as the collateral, in which case it will be 102% of the fair value. Collateral received is invested in a short-term collateral reinvestment fund consisting of high quality short-term investments managed by BNY Mellon. The value of loaned securities in the Master Trust amounted to $41,653,524 and $52,875,149 at December 31, 2015 and 2014, respectively. The obligation to return collateral is reflected as a liability in the Master Trust's financial statements. Income from securities lending is included in other investment income in Note 4.

Derivatives

The Plan (through the Master Trust) may enter into foreign currency forward exchange contracts primarily to hedge against foreign currency exchange rate risks on its non-U.S dollar denominated investment securities. When entering into a forward currency contract, the Plan agrees to receive or deliver a fixed quantity of foreign currency for an agreed-upon price on an agreed future date. The Plan's net equity therein, representing unrealized gain or loss on the contracts, as measured by the difference between the forward foreign exchanges rates at the dates of entry in the contracts and the forward rates at the reporting date is included in the Master Trust's net assets. Realized and unrealized gains and losses are included in the Master Trust's net investment gain (loss). These instruments involve market risk, credit risk, or both kinds of risks in excess of the amount recognized in the statement of net assets. Risks arise from the possible inability of counterparties to meet the terms of their contracts and movement in currency and securities values and interest rates. The values of such derivative contracts are included within the respective investment category in Note 4.

At December 31, 2015 and 2014, the Master Trust had the following foreign currency forward exchange contracts:

FAIR VALUE OF OUTSTANDING FORWARD CONTRACTS

As of December 31, 2015

Counterparty Allocation of Unrealized Profit / (Loss)		Maturity Date	Total	AUD	CHF	EUR	GBP	JPY
			$	$	$	$	$	$
Citibank NA	CTL	18-Feb-16	(USD 318,956)	(USD 10,420)	(USD 46,053)	(USD 202,907)	(USD 61,827)	USD 2,251
Goldman Sachs International	GSL	18-Feb-16	(USD 168,960)	(USD 168,960)	USD 0	USD 0	USD 0	USD 0
HSBC Bank plc	MDL	18-Feb-16	(USD 265,595)	USD 0	USD 0	USD 9,440	USD 24,035	(USD 299,080)
JP Morgan Chase	CML	18-Feb-16	(USD 60,558)	USD 0	USD 0	(USD 60,558)	USD 0	USD 0
Royal Bank of Canada	RBL	18-Feb-16	(USD 157,404)	USD 0	USD 0	(USD 166,674)	USD 0	USD 9,270
Westpac Banking Corporation	WPL	18-Feb-16	USD 492,246	USD 0	USD 0	USD 0	USD 515,995	(USD 23,749)
Total unrealized profit / (loss) as of December 31, 2015			(USD 479,227)	(USD 179,380)	(USD 46,053)	(USD 420,699)	USD 478,213	(USD 311,308)

FAIR VALUE OF OUTSTANDING FORWARD CONTRACTS

As of December 31, 2014

Counterparty Allocation of Unrealized Profit / (Loss)		Maturity Date	Total	AUD	CHF	EUR	GBP	JPY
			$	$	$	$	$	$
Citibank NA	CTL	17-Feb-15	(USD 200,717)	USD 88,070	(USD 8,048)	(USD 325,925)	USD 0	USD 45,186
Goldman Sachs International	GSL	17-Feb-15	USD 849,315	USD 0	USD 0	USD 849,315	USD 0	USD 0
HSBC Bank plc	MDL	17-Feb-15	USD 135,685	USD 0	(USD 70,876)	USD 0	USD 488,526	(USD 281,965)
JP Morgan Chase	CML	17-Feb-15	USD 22,208	USD 2,026	USD 0	USD 0	USD 5,594	USD 14,588
Royal Bank of Canada	RBL	17-Feb-15	USD 973,712	USD 0	USD 24,544	USD 42,989	USD 0	USD 906,179
Westpac Banking Corporation	WPL	17-Feb-15	USD 514,283	USD 329,927	USD 184,356	USD 0	USD 0	USD 0
Total unrealized profit / (loss) as of December 31, 2014			USD 2,294,486	USD 420,023	USD 129,976	USD 566,379	USD 494,120	USD 683,988

The fair value of the foreign currency forward exchange contracts, none of which are accounted for as hedge instruments under FASB ASC 815 *"Derivatives and Hedging,"* are included in the Master Trust's net assets under unrealized gain (loss) on international equities.

The Master Trust may be required to post collateral on derivatives if the Master Trust is in a net liability position with the counterparty exceeding certain amounts. Additionally, counterparties may immediately terminate derivatives contracts if the Master Trust fails to maintain sufficient asset coverage for its contracts or its net assets decline by stated percentages.

Master Netting Agreements

The Master Trust is subject to master netting agreements, or netting arrangements, with certain counterparties. These agreements govern the terms of certain transactions and reduce the counterparty risk associated with relevant transactions by specifying offsetting mechanisms and collateral posting arrangements at pre-arranged exposure levels. Since different types of transactions have different mechanics and are sometimes traded out of different legal entities of a particular counterparty organization, each type of transaction may be covered by a different master netting arrangement, possibly resulting in the need for multiple agreements with a single counterparty. Master netting agreements are specific to each different asset type; therefore, they allow the company to close out and net its total exposure to a specified counterparty in the event of a default with respect to any and all the transactions governed under a single agreement with the counterparty.

The following is a summary by counterparty of the Master Trust's net exposure to derivative assets and liabilities, by financial instrument type, available for offset and net of collateral under a netting agreement at December 31, 2015 and 2014.

As of December 31, 2015:

Counterparty	Fair Value of Derivative Assets	Fair Value of Derivative Liabilities	Net Exposure
	$	$	$
Citibank NA	2,251	(321,207)	(318,956)
Goldman Sachs International	-	(168,960)	(168,960)
HSBC Bank plc	56,496	(322,091)	(265,595)
JP Morgan Chase	-	(60,558)	(60,558)
Royal Bank of Canada	9,270	(166,674)	(157,404)
Westpac Banking Corporation	533,938	(41,692)	492,246
Total	601,955	(1,081,182)	(479,227)

As of December 31, 2014:

Counterparty	Fair Value of Derivative Assets	Fair Value of Derivative Liabilities	Net Exposure
	$	$	$
Citibank NA	521,023	(721,740)	(200,717)
Goldman Sachs International	849,315	-	849,315
HSBC Bank plc	488,526	(352,841)	135,685
JP Morgan Chase	22,208	-	22,208
Royal Bank of Canada	977,888	(4,176)	973,712
Westpac Banking Corporation	514,283	-	514,283
Total	3,373,243	(1,078,757)	2,294,486

Investment Risk

The Master Trust provides for investments that are exposed to risks such as interest rate, credit and overall market volatility risk. Due to the level of risk associated with certain investment securities, it is possible that changes in the value of investment securities may occur in the near term and those changes could materially affect the amounts reported in the statements of net assets available for benefits.

Risks and Uncertainties

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

Plan Corrections

In 2015, the Company determined that certain benefit payments were incorrectly made out of the ABB Inc. Pension Plan – UE 625 and 626 which related to benefit payments for participants of the Cash Balance Pension Plan for Certain Represented Employees of ABB Inc. A correction has been made in the 2015 financials to correct for benefits payments of $84,998 incorrectly recorded. The total decrease in 2015 related to this matter on the statement of changes in net assets available for benefits was $84,998.

Subsequent Events

Management evaluated subsequent events for the Plan through October 11, 2016, the date the financial statements were available to be issued, and has determined that no significant events have occurred that require adjustments to the financial statements or disclosures, except as disclosed herein.

On February 15, 2016, the Plan Sponsor agreed to a new collective bargaining agreement with the union representing employees in Jefferson City, Missouri, which included the following changes to the Plan. As a result of this collective bargaining agreement, the Plan is closed to new entrants as of January 1, 2017, and all future benefit accruals will be frozen as of December 31, 2016 for all participants hired on or after January 1, 2012.

3 Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or other beneficiaries, (b) beneficiaries of employees who have died and (c) present employees or their beneficiaries.

Benefits payable under all circumstances (retirement, death, disability, and termination of employment), are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits as of December 31, 2015 and 2014 was determined by the Plan's actuary, Willis Towers Watson & Company (formerly known as Towers Watson & Company), using employee data supplied by the Company as of January 1, 2015 and 2014, and projected to the respective valuation date, and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements for events such as death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The actuarial cost method used to determine the actuarial present value of accumulated plan benefits is the unit credit method. A summary of the significant actuarial assumptions underlying the actuarial valuation as of December 31, 2015 and 2014 are as follows:

Mortality – 2015: Based on the Retirement Plans – Collar specific RP2015 Mortality Table with Scale MP-2015 generational projection split between annuitants and non-annuitants and sex distinct.

Mortality – 2014: Based on the Retirement Plans – Collar specific RP2014 Mortality Table with Scale MP-2014 generational projection split between annuitants and non-annuitants and sex distinct.

Interest: The assumed interest rates utilized to calculate accumulated plan benefits at December 31, 2015 and 2014 were 4.00% and 3.45%, respectively.

Interest Crediting Rate: The assumed interest crediting rate for December 31, 2015 and 2014 was 4.7% and 4.5%, respectively.

Retirement Age – 2015 and 2014: Age 65 for terminated vested employees and the following chart of rates applies for active employees:

Age	Percentage of Employees Expected to Retire Within One Year
55-59	6
60-61	10
62	30
63-64	20
65	60
66	30
67	80
68-69	20
70	100

The change in interest rates and mortality are reflected in the "changes in actuarial assumptions" in the accompanying Statements of changes in accumulated plan benefits.

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.

4 ABB Inc. Master Trust

The Plan's investments are held in the Master Trust, which is a master trust established for the investment of the assets of the Plan and other Company sponsored retirement plans. Each participating plan has an undivided interest in the Master Trust.

The Master Trust assets are allocated among the participating plans by assigning to each plan those transactions (primarily contributions, benefit payments, and plan-specific expenses) that can be specifically identified and by allocating among all plans, in proportion to each plan's beneficial interest in the Master Trust, income and expenses resulting from the collective investment of the assets of the Master Trust.

At December 31, 2015 and 2014, the Plan had a 3.06% and 2.89% interest in the net assets of the Master Trust, respectively.

The following tables present the net assets for the Master Trust and the net investment (loss) gain for the Master Trust:

December 31	2015	2014
	$	$
Assets:		
Short-term investments	87,940,418	162,071,444
Fixed income	887,133,041	893,894,285
U.S. equities	151,185,920	134,553,822
International equities	192,403,180	222,236,097
Securities on loan against collateral	42,600,559	54,237,878
Alternative investments	62,155,795	95,869,335
Total assets	1,423,418,913	1,562,862,861
Liabilities:		
Liability for collateral deposits	(41,653,524)	(52,875,149)
Due to collateral borrower	(947,035)	(1,362,729)
Total Liabilities	(42,600,559)	(54,237,878)
Net assets	1,380,818,354	1,508,624,983

Net investment (loss) gain for the Master Trust is as follows:

For the years ended December 31	2015	2014
	$	$
Investment income:		
Interest	18,496,957	19,280,106
Dividends	8,886,918	8,788,332
Other income	11,164	78,379
Total investment income	27,395,039	28,146,817
Net realized and unrealized appreciation (depreciation) in fair value of investments:		
Fixed income	(29,394,613)	26,880,824
U.S. equities	(1,893,063)	16,389,853
International equities	(11,089,812)	(2,565,635)
Other investments	17,718	5,759
Alternative investments	3,312,912	8,045,189
Total net realized and unrealized appreciation in fair value of investments	(39,046,858)	48,755,990
Total net investment gain	(11,651,819)	76,902,807

5 Investments Certified by Trustee

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Company has obtained a certification from the Trustee as to the completeness and accuracy of the investments and investment activity (except for investments classified as alternative investments and related investment activity) recorded by the Master Trust as of and for the years ended December 31, 2015 and 2014. Additionally, the Company has obtained a certification from the Trustee related to the Plan's interest in the Master Trust and Master Trust investment activity as of and for the years ended December 31, 2015 and 2014. Investment information certified by the Trustee at the Master Trust and Plan levels has not been audited by independent auditors.

At the Master Trust level, the alternative investments and related investment activity as of December 31, 2015 and December 31, 2014 and for the years then ended are detailed below:

December 31	2015	2014
	$	$
Private equity investments	48,032,235	74,620,884
Distressed debt	2,313,888	3,628,574
Fund of funds	11,809,672	17,619,877
Total alternative investments	62,155,795	95,869,335

At the Master Trust level, net realized and unrealized appreciation for these alternative investments is as follows:

For the years ended December 31	2015	2014
	$	$
Net realized and unrealized appreciation in fair value of alternative investments	3,312,912	8,045,189

At the Plan level, the Plan's "Interest in the ABB Inc. Master Trust" as reflected in the accompanying statements of net assets available for benefits and the Plan's "Interest in net investment gain of the ABB Inc. Master Trust" in the accompanying statements of changes in net assets available for benefits has also been certified by the Trustee. While the Plan holds an undivided interest in the Master Trust, the certified amounts for the Plans have been adjusted to reflect the Master Trust alternative investments' fair values and investment gain of alternative investments noted above. These amounts represent 4.50% and 28.43% of the Plan's "Interest in the ABB Inc. Master Trust" and "Interest in net investment loss of the ABB Inc. Master Trust" at December 31, 2015 and for the year then ended and 6.35% and 10.46% of the Plan's "Interest in the ABB Inc. Master Trust" and "Interest in net investment gain of the ABB Inc. Master Trust" at December 31, 2014 and for the year then ended.

6 Fair Value Measurements

Investments held by the Master Trust are stated at fair value. ASC 820, *"Fair Value Measurements and Disclosures,"* (ASC 820) requires enhanced disclosures about investments that are measured and reported at fair value. ASC 820 clarifies the definition of fair value for financial reporting, establishes a framework for measuring fair value and requires additional disclosures about the use of fair value measurements.

The hierarchy established under ASC 820 gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). As required by ASC 820, the Master Trust investments are classified within the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. The three levels of the fair value hierarchy under ASC 820, and its applicability to the Master Trust's investments, are described below:

Level 1 Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.

Level 2 Quoted prices for similar assets or liabilities, or inputs that are observable, either directly or indirectly, for substantially the full term through corroboration with observable market data. Level 2 includes investments valued at quoted prices adjusted for legal and contractual restrictions specific to the security.

Level 3 Pricing inputs are unobservable for the asset or liability, that is, inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability. Level 3 includes private investments that are supported by little or no market activity.

The determination of where an asset falls in the hierarchy requires significant judgment. The Plan evaluates its hierarchy disclosures each year and changes in economic conditions or valuation techniques may require the transfer of financial instruments from one fair value level to another. However, the Plan expects changes in classifications between levels will be rare. In such instances, the transfer is reported at the beginning of the reporting period. For the years ended December 31, 2015 and 2014, there were no transfers in and out of Levels 1, 2 and 3.

The methods used to measure the fair value calculation may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Master Trust 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.

Following is a description of the valuation methodologies used for assets and liabilities measured at fair value. There have been no changes in the methodologies used at December 31, 2015 and 2014.

- U.S. fixed income securities consisting primarily of U.S. corporate bonds, U.S. government securities and short-term investments.
- International fixed income securities consisting primarily of international corporate bonds and international government securities.

- U.S. equities consisting primarily of U.S. corporate stocks are valued at the closing price reported on the active market on which the individual securities are traded.
- International equities consists of International corporate stocks and foreign exchange contracts. Equities are valued at the closing price reported on the active market which the individual securities are traded. Foreign exchange contracts are valued based on the prevailing forward exchange rate of the underlying currencies taking into account the counterparties' creditworthiness.

The various asset classes listed above may be in invested in either mutual funds or registered investment companies classified as level 1, or are invested in collective trusts, pooled or separate accounts which have been classified as level 2. Investments in mutual funds and registered investment companies are valued at the net asset value, based on quoted market prices in active markets, of shares held by the Plan at year-end. All pooled account investors receive their prorated share of gains and losses, as well as any interest earned. Separate accounts receive all gains and losses as well as interest earned within the portfolio. Collective trusts and pooled separate accounts are valued at net asset value as determined by the Trustee. The inputs used in valuing the underlying investments in the collective trusts and separate accounts include quoted prices for identical or similar assets or liabilities that are not active, inputs other than quoted prices that are observable for the assets or liabilities and inputs that are derived principally from or corroborated by observable market data.

U.S. and International Corporate bonds and government securities are valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value 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 or a broker quote if available.

- Alternative investments are classified as level 3 and valued at net asset value as reported by the respective fund managers based upon the fair value of the underlying investments.

The following table sets forth by level, within the fair value hierarchy, the Master Trust's financial instruments at fair value as of December 31, 2015:

	Assets at Fair Value			
As of December 31, 2015	**Level 1**	**Level 2**	**Level 3**	**Total**
	$	**$**	**$**	**$**
Assets				
Short-term investments [(a)]	-	87,940,418	-	87,940,418
Collateral held for securities lending [(b)]	42,600,559	-	-	42,600,559
Fixed income [(c)]	200,382,196	686,750,845	-	887,133,041
U.S. equities [(d)]	49,193,670	101,992,250	-	151,185,920
International equities [(e)]	86,496,719	105,906,461	-	192,403,180
Alternative investments [(f)]	-	-	62,155,795	62,155,795
Total assets	378,673,144	982,589,974	62,155,795	1,423,418,913
Liabilities				
Securities on loan [(g)]	(42,600,559)	-	-	(42,600,559)
Total liabilities	(42,600,559)	-	-	(42,600,559)

The following table sets forth by level, within the fair value hierarchy, the Master Trust's financial instruments at fair value as of December 31, 2014:

	Assets at Fair Value			
As of December 31, 2014	**Level 1**	**Level 2**	**Level 3**	**Total**
	$	**$**	**$**	**$**
Assets				
Short-term investments [(a)]	-	162,071,444	-	162,071,444
Collateral held for securities lending [(b)]	54,237,878	-	-	54,237,878
Fixed income [(c)]	314,289,941	579,604,344	-	893,894,285
U.S. equities [(d)]	50,889,534	83,664,288	-	134,553,822
International equities [(e)]	97,502,628	124,733,469	-	222,236,097
Alternative investments [(f)]	-	-	95,869,335	95,869,335
Total assets	516,919,981	950,073,545	95,869,335	1,562,862,861
Liabilities				
Securities on loan [(g)]	(54,237,878)	-	-	(54,237,878)
Total liabilities	(54,237,878)	-	-	(54,237,878)

a. This category consists a temporary investment fund that includes investments in highly liquid instruments. There are currently no redemption restrictions on these investments.

b. This collateral consists of cash provided by the borrower that is 102% of the value of the securities borrowed; subsequently, this cash is invested in an overnight fund consisting of repurchase agreements and time deposits and a liquidating trust invested in repurchase agreements and asset-backed floating rate securities.

c. This category includes investments in mutual funds and highly diversified pooled and separate accounts that invest in U.S. and internationally issued bonds. There are currently no redemption restrictions on the Level 1 and Level 2 investments; however, in 2015, a Level 3 fixed income investment was released by the U.K. bankruptcy courts and was liquidated by the manager by 2014 year-end.

d. This category includes investments in mutual funds and highly diversified pooled and separate accounts that invest in U.S. common stocks via direct purchases. There are currently no redemption restrictions on these investments.

e. This category includes investments in mutual funds and diversified pooled, collective trusts and separate accounts that invest in international common stocks. A currency overlay strategy is also employed to add value and reduce currency risk. There are currently no redemption restrictions on these investments.

f. This category includes investments in private equity, distressed debt and fund of funds. At December 31, 2015, the Master Trust has unfunded commitments of $7.7 million to be called in future years. The alternative investments include varying redemption restrictions that are dependent upon related market conditions which may dictate timing and redemption amount.

g. This category includes equities and fixed income securities out on loan supported by cash collateral with value in excess of the value of the securities loaned out.

The table below sets forth a summary of changes in the fair value of the Master Trust's Level 3 financial instruments for the years ended December 31, 2015 and December 31, 2014:

December 31	2015	2014
	$	$
Balance, beginning of year	95,869,335	138,944,100
Net realized gains	20,234,508	1,152,425
Changes in unrealized (depreciation) appreciation	(16,921,596)	5,594,227
Net sales	(37,424,109)	(49,781,951)
Contribution (return) of capital	397,657	(39,466)
Balance, end of year	62,155,795	95,869,335

The Master Trust has elected to use a practical expedient to estimate the fair value of the investments in alternative investments. The net asset value (NAV), including member units or an ownership interest in partners' capital to which a proportionate share of net assets is attributed, is used for each investment as of the reporting date.

In determining the reasonableness of the valuation methodology for the investments in alternative investments, the Company obtains audited financial statements at the respective year-end for each investment manager to support the reported NAV. In addition, the Company, upon consultation with an external investment advisor, regularly evaluates a variety of factors to determine the reasonableness of the valuation methodology, including review of the underlying investments of each fund, comparison of expected performance to actual results, review of the fund manager's investment strategy, and the current economic and capital market environment.

7 Plan Termination

The Company expects to continue the Plan, but reserves the right to terminate the Plan or discontinue contributions subject to the provisions of ERISA.

In the event the Plan is terminated, the net assets of the Plan will be allocated as prescribed by ERISA and its related regulations, generally to provide the following benefits in the following order to the extent of the sufficiency of such assets, or portions thereof:

First, to that portion of a participant's accrued benefit which is derived from mandatory contributions to the Plan.

Second, equally among benefits of participants in the following two subcategories;

- In the case of benefits in any pay status three years prior to termination (at the lowest pay level in that period and at the lowest benefit level under the Plan during the five years prior to termination); and
- In the case of benefits which would have been in pay status three years prior to termination had the participants been retired (and their benefits commenced then), at the lowest benefit level under the Plan during the five years prior to termination.

Third, among all other benefits (if any) of participants under the Plan; guaranteed under the termination insurance provisions of ERISA;

Fourth, among all other nonforfeitable (i.e., uninsured and vested) benefits under the Plan; and

Fifth, among all other benefits under the Plan.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the Plan terminates. However, the PBGC does not guarantee all types of benefits under the Plan and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees. For plan terminations occurring during 2015 and 2014, that ceiling, which is adjusted annually, was $5,011 and $4,943 per month, respectively. Whether a particular participant's accumulated plan benefit will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the existing assets and the PBGC guaranty.

8 Income Tax Status

The IRS has determined and informed the Company by a letter dated May 18, 2015, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax exempt.

Accounting principles general accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position that more-likely-than-not would not be sustained upon examination by the Internal Revenue Service. As of December 31, 2015 and 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.

9 Party-in-interest Transactions

Certain of the Plan's assets are invested in funds managed by the trustee of the Plan. These transactions qualify as party-in-interest transactions; however, they are exempt from the prohibited transactions rules under ERISA.

10 Prohibited Transaction

The ABB Inc. Master Trust had a $84,319 receivable at year end 2012 that reflected a prohibited transaction. This prohibited transaction was comprised of external legal fees that occurred as a result of a 2012 Department of Labor exemption request to allow the Plan Sponsor to make Treasury-bill contributions in lieu of cash contributions. The Plan Sponsor reimbursed the Master Trust for this amount plus interest during 2013 and took all necessary corrective actions to ensure the Plan and the trust maintain its income tax status as described in Note 8 above. As of December 31, 2013, there are no remaining receivables in the Master Trust attributable to these expenses. The Plan Sponsor intends to file a Form 5330 to resolve this transaction.

11 Differences Between the Financial Statements and Form 5500

The following is a reconciliation of net asset available for benefits per the financial statements to the Form 5500:

December 31	2015	2014
	$	$
Net assets available for benefits per the financial statements	42,076,605	45,418,795
Less amounts allocated to withdrawing participants	-	(36,532)
Net assets available for benefits per Form 5500	42,076,605	45,382,263

The following is a reconciliation of benefits paid to participants per the financial statements to the Form 5500 for the years ended December 31, 2015 and 2014:

For the years ended December 31	2015	2014
	$	$
Benefits paid to participants per financial statements	2,552,648	2,451,525
Less benefits payable at beginning of year	(36,532)	(190,892)
Plus benefits payable at end of year	-	36,532
Benefits paid to participants per Form 5500	2,516,116	2,297,165

Amounts allocated to withdrawing participants are recorded on the Form 5500 for benefit claims that have been processed and approved for payment prior to year-end but not yet paid.

Supplemental schedule

Schedule G, Part III – Schedule of nonexempt transactions

For the year ended December 31, 2015:

(a)	(b)	(c)	(d)
Identity of Party Involved	Relationship to Plan, Employer, or Other Party-in-interest	Description of Transaction Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Purchase Price
			$
ABB Inc.	Plan Sponsor	Inadvertent use of plan assets for settlor expenses	

(e)	(f)	(g)	(h)	(i)	(j)
Selling Price	Lease Rental	Transaction Expenses	Cost of Asset	Current Value of Asset	Net Gain (or Loss) on Each Transaction
$	$	$	$	$	$
				3,285	

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26
Schedule of Active Participant Data as of January 1, 2015

Attained Age	Years of Credited Service																			
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & Over	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	4		5																	
25 - 29	4		9																	
30 - 34	6		15		2				3											
35 - 39	3		15		6		2		30		6									
40 - 44	4		25		2		6		25		7									
45 - 49			7		5		5		24		13		11							
50 - 54			6		5		5		17		13		8		24		4			
55 - 59			8		2		1		10		15		1		11		59		3	
60 - 64	1		4				3		4		14		1		5		28		53	
65 - 69			3						1		2		1		3		1		7	
70 & Over																			1	

Plan Name: Cash Balance Pension Plan for Certain Represented Employees of ABB Inc.
EIN / PN: 36-3100018 / 305
Plan Sponsor: ABB Inc.
Valuation Date: January 1, 2015

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V – Statement of Actuarial Assumptions and Methods

Economic Assumptions

Interest rate basis:

• Applicable month	September
• Interest rate basis	3-Segment Rates

Interest rates:

	Reflecting Corridors	Not Reflecting Corridors
• First segment rate	4.72%	1.15%
• Second segment rate	6.11%	4.06%
• Third segment rate	6.81%	5.15%
• Effective interest rate	6.06%	4.01%

Annual rates of increase

• Inflation (CPI):	2.00%
• Compensation:	4.00%
• Future Social Security wage bases:	3.00%
• Statutory limits on compensation and benefits:	N/A

Plan-related expenses	$140,000
Interest Crediting Rate	4.70% for 2015 and 5.00% per year thereafter.

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Inclusion date

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

New or rehired employees

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

Mortality

- Healthy

For non-disabled participants: The prescribed mortality assumption under Section 430(h)(3)(A) of the Internal Revenue Code using static tables with separate mortality rates for annuitants and non-annuitants.

- Disabled

The mortality tables published in IRS revenue Ruling 96-7 for disabilities occurring before January 1, 1995 and after December 31, 1994.

Termination

Rates varying by age and gender

Representative Termination Rates (per 100 employees) not due to Disability, Retirement, or Mortality

Attained Age	Males	Females
20	25.0	47.2
30	11.6	16.7
40	4.2	7.8
50	0.0	1.9

Disability

One-half of the disability rates in the twelfth valuation of the Railroad Retirement Board (set forward 1 year for males and set back 4 years for females).

Retirement

Rates varying by age; average age 62.
For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire by age are shown below.

Age	Rate
55 – 59	6%
60 – 61	10
62	30
63 – 64	20
65	60
66	30
67	80
68 – 69	20
70	100

Age 65 for terminated vested participants.

SCHEDULE SB ATTACHMENTS

Form of Payment	Active participants and terminated vested participants who are eligible to elect the lump sum option are assumed to elect a lump sum benefit. All other participants are assumed to elect the normal form if they have not made a form of payment election. Annuities were calculated from the cash balance accounts using the required methodology in IRS Regulation 1.430(d)-1(f)(5).
Benefit commencement date:	
• **Preretirement death benefit**	Upon death.
• **Deferred vested benefit**	Upon termination of employment.
• **Disability benefit**	Upon disablement.
• **Retirement benefit**	Upon termination of employment.
Percent Married	For purposes of valuing the pre-retirement surviving spouse benefit, 85% of deferred vested participants are assumed to be married.
Spouse age	Wife three years younger than husband.
Covered pay	Assumed plan compensation for the year beginning on the valuation date was determined as the actual pensionable pay earned during the prior plan year, adjusted by one full year of salary scale or the base pay rate adjusted by one-half year of salary scale, if greater.
Timing of benefit payments	Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

SCHEDULE SB ATTACHMENTS

Methods	
Valuation date	First day of plan year.
Funding target	Present value of accrued benefits as required by regulations under IRC §430.
Target normal cost	Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.
Actuarial value of assets	Average of the fair market value of assets on the valuation date and 12 and 24 months preceding the valuation date, adjusted for contributions, benefits, plan-related expenses and expected earnings of 6.50% (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the 2014 plan year.) The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.
Participant data	Participant data was supplied electronically as of the valuation date by Fidelity on behalf of ABB Inc.
Benefits not valued	All benefits described in the Plan Provisions section of this report were valued. Willis Towers Watson has reviewed the plan provisions with ABB Inc. and, based on that review, is not aware of any significant benefits required to be valued that were not.

SCHEDULE SB ATTACHMENTS

Assumptions Rationale - Significant Economic Assumptions

Interest rate	The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.
Plan-related Expenses	Plan related expenses are estimated by considering the plan's actual administrative expenses paid from the trust during the prior year.
Inflation (CPI)	This assumption was chosen based on duration weighted swap data provided by Bloomberg as of December 31, 2014.
Interest crediting rate	The plan credits interest to cash balance accounts equal to the highest Consumer Price Index rate for the months of August, September, and October of the previous year plus 300 basis points, but not less than 4% or greater than 9%. The assumption selected is the actual interest crediting rate for 2015 and an assumed interest crediting for 2016 and beyond equal to the CPI assumption plus 300 basis points.
Annuity conversion rate	As required by IRC 430, annuity benefits were calculated from the cash balance accounts using the current required IRC 430 conversion rates.
Compensation Increases	This assumption was selected based on future expectations of the following: CPI increases of 2.00%, plus real wage increases of 1.00%, plus promotion and merit increases of 1.00%, for a total of 4.00%.
Social Security Wage Base Increases	This assumption was selected based on future expectations of CPI, plus an assumed expectation for increases in real wages (the portion of GDP increases that becomes part of real wages) of 1.00%, for a total of 3.00%.

SCHEDULE SB ATTACHMENTS

Assumptions Rationale - Significant Demographic Assumptions

Healthy Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Disabled Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Termination	The termination rates are based on plan sponsor expectations for the future. Valuation results are reviewed annually with respect to gains and losses caused by termination patterns different than assumed, as well as annual consideration of whether conditions have changed that would be expected to produce different results in the future.
Disability	The disability rates are based on plan sponsor expectations for the future. Valuation results are reviewed annually with respect to gains and losses caused by disability patterns different than assumed, as well as annual consideration of whether conditions have changed that would be expected to produce different results in the future.
Retirement	The retirement rates are based on plan sponsor expectations for the future. Valuation results are reviewed annually with respect to gains and losses caused by retirement patterns different than assumed, as well as annual consideration of whether conditions have changed that would be expected to produce different results in the future.

SCHEDULE SB ATTACHMENTS

Source of Prescribed Methods

Funding methods

The methods used for funding purposes as described in Part V, including the method of determining plan assets, are "prescribed methods set by law", as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.

Changes in Assumptions and Methods

Change in assumptions since prior valuation

In addition to the prescribed change in the mortality table, the following changes in assumptions were made as part of this valuation:

- The plan's effective interest rate decreased 23 basis points compared to the prior year (6.06% vs. 6.29%), which decreased the funding surplus.
- The assumed plan-related expenses added to the target normal cost were changed from $170,000 to $140,000.
- The interest crediting rate changed from 4.50% for 2014 and 5.50% thereafter to 4.70% for 2015 and 5.00% thereafter.
- The future compensation assumption decreased from 4.50% in 2014 to 4.00% in 2015.
- The future social security wage base increase assumption decreased from 3.50% in 2014 to 3.00% in 2015.
- The future inflation (CPI) assumption decreased from 2.50% to 2.00% in 2015.

Change in methods since prior valuation

There have been no changes in methods since the prior valuation.

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

2015

This Form is Open to Public Inspection

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

▶ **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
CASH BALANCE PENSION PLAN FOR CERTAIN REPRESENTED EMPLOYEES OF ABB INC.

B Three-digit plan number (PN) ▶ 305

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

D Employer Identification Number (EIN)
36-3100018

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 2015

2 Assets:

a Market value	**2a**	45,315,567
b Actuarial value	**2b**	45,585,679

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	43	1,780,040	1,780,040
b For terminated vested participants	81	1,880,080	1,880,080
c For active participants	568	35,580,918	35,871,786
d Total	692	39,241,038	39,531,906

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**	6.06%
6 Target normal cost	**6**	1,469,106

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 John D. Steele

Signature of actuary

9/12/2016
Date

JOHN D. STEELE
Type or print name of actuary

1405326
Most recent enrollment number

TOWERS WATSON DELAWARE INC.
Firm name

203-326-5400
Telephone number (including area code)

ONE STAMFORD PLAZA
263 TRESSER BOULEVARD
STAMFORD CT 06901-3226
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	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 4.87%	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		1,719,527
	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 6.29%		108,158
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		1,827,685
	d Portion of (c) to be added to prefunding balance		1,827,685
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	1,827,685

Part III Funding Percentages

14	Funding target attainment percentage	14	110.69%
15	Adjusted funding target attainment percentage	15	115.31%
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	110.41%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

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

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

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

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

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

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

Liquidity shortfall as of end of quarter of this plan year

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

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

21 Discount rate:

	1st segment:	2nd segment:	3rd segment:	
a Segment rates:	4.72%	6.11%	6.81%	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	62

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

Part VI Miscellaneous Items

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

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):		
a Target normal cost (line 6)	**31a**	1,469,106
b Excess assets, if applicable, but not greater than line 31a	**31b**	1,469,106

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	0

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	**36**	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	0
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

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

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

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

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

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

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	ABB Inc.
EIN/PN	36-3100018 / 305
Plan Name	Cash Balance Pension Plan for Certain Represented Employees of ABB Inc.
Valuation Date	January 1, 2015
Enrolled Actuary	John D. Steele
Enrollment Number	14-05326

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

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

SCHEDULE SB ATTACHMENTS (cont.)

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2015

See Part V – Statement of Actuarial Assumptions and Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

Age	Retirement Rates	Lives at each Age	Retirements at each Age	Weighted Avg. Age
55	6.00%	1.000000	0.060000	3.30
56	6.00%	0.940000	0.056400	3.16
57	6.00%	0.883600	0.053016	3.02
58	6.00%	0.830584	0.049835	2.89
59	6.00%	0.780749	0.046845	2.76
60	10.00%	0.733904	0.073390	4.40
61	10.00%	0.660514	0.066051	4.03
62	30.00%	0.594462	0.178339	11.06
63	20.00%	0.416124	0.083225	5.24
64	20.00%	0.332899	0.066580	4.26
65	60.00%	0.266319	0.159791	10.39
66	30.00%	0.106528	0.031958	2.11
67	80.00%	0.074569	0.059655	4.00
68	20.00%	0.014914	0.002983	0.20
69	20.00%	0.011931	0.002386	0.16
70	100.00%	0.009545	0.009545	0.67

Average age at retirement	61.7
Nearest whole age	**62.0**

Plan Name:	Cash Balance Pension Plan for Certain Represented Employees of ABB Inc.
EIN / PN:	36-3100018 / 305
Plan Sponsor:	ABB Inc.
Valuation Date:	January 1, 2015

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V– Summary of Plan Provisions

Plan Sponsor

ABB Inc.

Plan

ABB Inc. Cash Balance Pension Plan for Certain Represented Employees of ABB Inc.

A. BASIC PROVISIONS

1. **Effective Date:** This plan was created by a spin off from the ABB Inc. Cash Balance plan on July 1, 1999 and amendments through January 1, 2015 are reflected in the plan provisions.
2. **Plan Year:** The twelve-month period ending December 31, 2015.
3. **Coverage and Participation:** Immediately upon employment in a participating collectively bargained unit.
4. **Vesting Service:** 100% after 3 years of vesting service.
5. **Normal Retirement Date:** First day of the month following attainment of age 65.
6. **Early Retirement Benefit Eligibility:** First day of the month following attainment of age 55 and completion of 5 years of service (age 55 for Combustion Engineering employees as of December 31, 1991).
7. **Disability Retirement Eligibility:** Upon total and permanent disablement.

B. BENEFIT PROVISIONS

1. **Retirement Benefit Formula:** For each year of service, a member's account will be credited with the following percentage of salary:

Age	Percentage
Under 25	2.5%
25 - 29	3.0
30 - 34	3.5
35 - 39	4.0
40 - 44	4.5
45 - 49	5.0
50 - 54	5.5
55 - 59	6.0
60 and over	6.5

An additional 2.25% of salary in excess of one-half the Social Security Taxable Wage Base is credited each year.

SCHEDULE SB ATTACHMENTS

2. **Transitional Credits:** A member of the prior plan who as of the date of conversion had attained certain age and service conditions is credited with an additional percentage of his salary for each year of service.

3. **Interest Credits:** Interest credits on each member's account balance in any year are equal to the Cost of Living Escalator Percentage, which is the highest Consumer Price Index rate for the months of August, September, and October of the previous year plus 300 basis points, but not less than 4% or greater than 9%. The Percentage was 8% for the plan years beginning July 1, 1999 through January 1, 2001. The Percentage was 6.7% for the plan year beginning January 1, 2002, 5.93% for the plan year beginning January 1, 2003, 6.00% for the plan year beginning January 1, 2004, 6.20% for the plan year beginning January 1, 2005, 7.70% for the plan year beginning January 1, 2006, 6.80% for the plan year beginning January 1, 2007, 6.50% for the plan year beginning January 1, 2008, 8.40% for the plan year beginning January 1, 2009, 4.00% for the plan year beginning January 1, 2010, 4.20% for the plan year beginning January 1, 2011, 6.90% for the plan year beginning January 1, 2012, 5.20% for the plan year beginning January 1, 2013, and 4.50% for the plan year beginning January 1, 2014, and 4.70% for the plan year beginning January 1, 2015.

4. **Accrued Benefit under Prior Plan:** The accrued benefit under the prior plan as of the date of conversion was converted to a lump sum amount as a beginning account balance. Such conversion was based upon an 8% interest rate for the January 1, 1994, January 1, 1992 and December 1, 1988 conversions, and 7.25% for December 1, 1989 conversions, and an assumed retirement age of 65.

5. **Accrued Monthly Annuity Benefit:** Equal to a five-year certain and continuous annuity payable at age 65 that is actuarially equivalent to the account balance. In no event will the accrued benefit be less than the benefit accrued under the prior plan as of the date of conversion.

6. **Payment of Benefits:**

   a. **Normal Retirement:** A monthly annuity calculated in accordance with Item B.5 and payable in accordance with Item B.7.

   b. **Early Retirement:** A monthly annuity calculated in accordance with Item B.5 and payable in accordance with Item B.7 at age 65, or payable earlier in an actuarially reduced amount.

   c. **Disability Retirement:** A member shall be eligible for additional credits each year in accordance with Items B.1, B.2, and B.3 based upon the member's salary in effect at the time of disability retirement. The additional credits shall cease upon the earlier of recovery or attainment of age 65. A member may elect to receive his accrued benefit at any time, at which time no further credits shall be granted.

   d. **Vested Termination:** A monthly annuity calculated in accordance with Item B.5 and payable at age 65 in accordance with Item B.7 or payable earlier in an actuarially reduced amount.

   e. **Death:** In the event of death of a vested employee prior to retirement, his beneficiary will be entitled to the actuarially equivalent lump sum value of the employee's accrued benefit. If the beneficiary is the employee's surviving spouse, an actuarially equivalent annuity may be received.

SCHEDULE SB ATTACHMENTS

7. **Normal Form of Benefit:** For a member who does not have a spouse, the automatic form of benefit is a monthly life annuity with a five-year certain feature. For married members, the automatic form of benefit is an actuarially equivalent 50% joint and survivor annuity with a five year certain feature. Alternatively, a member may elect to receive an actuarially equivalent lump sum.

8. **Preserved Early Retirement Provision:**

   Eligibility: 1. Prior ABB or Power T&D Active members whose age plus vesting service equaled 65 or more on their date of conversion. 2. Active members on their date of conversion who had attained age 55 or whose age plus years of benefit service equaled 60 or more as of that date.

   Benefit: The benefit for service prior to the effective date shall be no less than the normal retirement or early retirement benefit accrued under the prior plan, as applicable.

9. **Changes Since the Prior Valuation:** To our knowledge, no changes were made to the Plan or are pending.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24

Change in Actuarial Assumption

The following changes were made to the actuarial assumptions for 2015 in order to better align with expected future experience:

- Interest crediting rate was changed from 4.50% for 2014 and 5.50% per year thereafter to 4.70% for 2015 and 5.00% per year thereafter.
- The future compensation assumption decreased from 4.50% in 2014 to 4.00% in 2015.
- The future Social Security wage base increase assumption decreased from 3.50% in 2014 to 3.00% in 2015.
- The inflation (CPI) assumption decreased from 2.50% in 2014 to 2.00% in 2015.
- The amount included in the Target Normal Cost for plan-related expenses was changed from $170,000 to $140,000, to more closely align with recent experience.