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| <b>Form 5500</b><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089               |
|                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                    | <b>2015</b>                                   |
|                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                    | <b>This Form is Open to Public Inspection</b> |

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| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                                                                                                                                |
| For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u> |                                                                                                                                                                                                                                                                                                                                                |
| <b>A</b> This return/report is for:                                                                      | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____ |
| <b>B</b> This return/report is:                                                                          | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months).                                                                                                      |
| <b>C</b> If the plan is a collectively-bargained plan, check here. ....                                  | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                       |
| <b>D</b> Check box if filing under:                                                                      | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                                                                                                                      |

|                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                        |
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| <b>Part II</b>                                                                                                                                                                                                                                                                                                                                                       | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                         |
| <b>1a</b> Name of plan<br><u>COOPER PENSION PLAN</u>                                                                                                                                                                                                                                                                                                                 | <b>1b</b> Three-digit plan number (PN) ▶ <u>290</u><br><b>1c</b> Effective date of plan<br><u>07/01/1993</u>                                                                                           |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><u>EATON ELECTRIC HOLDINGS LLC</u><br><br><u>1000 EATON BOULEVARD</u><br><u>CLEVELAND, OH 44122</u> | <b>2b</b> Employer Identification Number (EIN)<br><u>76-0518215</u><br><b>2c</b> Plan Sponsor's telephone number<br><u>440-523-5000</u><br><b>2d</b> Business code (see instructions)<br><u>335900</u> |

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

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

|                                                                                                 |                                                          |                   |                                                              |
|-------------------------------------------------------------------------------------------------|----------------------------------------------------------|-------------------|--------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                | <u>Filed with authorized/valid electronic signature.</u> | <u>10/17/2016</u> | <u>GORDON HARMAN</u>                                         |
|                                                                                                 | <b>Signature of plan administrator</b>                   | Date              | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                |                                                          |                   |                                                              |
|                                                                                                 | <b>Signature of employer/plan sponsor</b>                | Date              | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                |                                                          |                   |                                                              |
|                                                                                                 | <b>Signature of DFE</b>                                  | 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                                  |
|                                                                                                 |                                                          |                   |                                                              |

|                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                              | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div>                                                                                                                                                                                                                                                                                                                                             |
| <b>4</b> 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:<br><b>a</b> Sponsor's name                                                                                                                                                                                                                     | <b>4b</b> EIN<br><br><b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                               | <b>5</b> 11505                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year.....                                                                                                                                                                                                                                                                                                                                                | <b>6a(1)</b> 1374                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                                                                                                                                                                                                                                                     | <b>6a(2)</b> 1235                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                                                                                                                                                                                                                                                                    | <b>6b</b> 4230                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                                                                                                                                                                                                                                                                                                     | <b>6c</b> 4488                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                                           | <b>6d</b> 9953                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....                                                                                                                                                                                                                                                                                                                             | <b>6e</b> 1108                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                                               | <b>6f</b> 11061                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....                                                                                                                                                                                                                                                                                        | <b>6g</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                                                                                                                                                                                           | <b>6h</b> 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                                  | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>1C 1D 1I 3H                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                         | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |

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| <b>Part III</b> | <b>Form M-1 Compliance Information (to be completed by welfare benefit plans)</b> |
|-----------------|-----------------------------------------------------------------------------------|

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**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.

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

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**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 \_\_\_\_\_

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|                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                   |                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <div>SCHEDULE SB<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div> | <div>Single-Employer Defined Benefit Plan<br/>Actuarial Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500 or 5500-SF.</div> | <div>OMB No. 1210-0110</div> <div>2015</div> <div>This Form is Open to Public Inspection</div> |
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|                                                                                                                                    |                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| 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<br>COOPER PENSION PLAN                                                                                              | B Three-digit plan number (PN) ▶ 290                                                                                                             |
| C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>EATON ELECTRIC HOLDINGS LLC                                   | D Employer Identification Number (EIN)<br>76-0518215                                                                                             |
| E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |

|        |                                                                                                                                                                                                  |                            |                           |                          |
|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| Part I | Basic Information                                                                                                                                                                                |                            |                           |                          |
| 1      | Enter the valuation date: Month 01 Day 01 Year 2015                                                                                                                                              |                            |                           |                          |
| 2      | Assets:                                                                                                                                                                                          |                            |                           |                          |
| a      | Market value                                                                                                                                                                                     | 2a                         | 504771529                 |                          |
| b      | Actuarial value                                                                                                                                                                                  | 2b                         | 487144024                 |                          |
| 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                                                                                                                                     | 5466                       | 239823938                 | 239823938                |
| b      | For terminated vested participants                                                                                                                                                               | 4665                       | 107733266                 | 107733266                |
| c      | For active participants                                                                                                                                                                          | 1374                       | 40372771                  | 40617152                 |
| d      | Total                                                                                                                                                                                            | 11505                      | 387929975                 | 388174356                |
| 4      | If the plan is in at-risk status, check the box and complete lines (a) and (b) <input type="checkbox"/>                                                                                          |                            |                           |                          |
| 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                          | 6.07%                     |                          |
| 6      | Target normal cost                                                                                                                                                                               | 6                          | 1296000                   |                          |

Statement by Enrolled Actuary

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

|                                                       |                                        |
|-------------------------------------------------------|----------------------------------------|
| SIGN HERE                                             |                                        |
| Signature of actuary                                  | Date                                   |
| PAUL W. FOLEY, A.S.A., E.A.                           | 14-05775                               |
| Type or print name of actuary                         | Most recent enrollment number          |
| TRANSAMERICA                                          | 508-903-6016                           |
| Firm name                                             | Telephone number (including area code) |
| 24 PRIME PARK WAY, SUITE 400<br>NATICK, MA 01760-1528 |                                        |
| Address of the firm                                   |                                        |

| Part II Beginning of Year Carryover and Prefunding Balances                                                                                                          |                       |                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
|                                                                                                                                                                      | (a) Carryover balance | (b) Prefunding balance |
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                                             | 0                     | 63099013               |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                          | 0                     | 0                      |
| <b>9</b> Amount remaining (line 7 minus line 8) .....                                                                                                                | 0                     | 63099013               |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>8.45</u> % .....                                                                                 | 0                     | 5331867                |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                                                                                       |                       |                        |
| <b>a</b> Present value of excess contributions (line 38a from prior year) .....                                                                                      |                       |                        |
| <b>b(1)</b> 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 <u>6.29</u> % ..... |                       | 0                      |
| <b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                                 |                       |                        |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....                                                                        |                       | 0                      |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                                                      |                       |                        |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                                                    |                       | 0                      |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                                         | 0                     | 68430880               |

| Part III Funding Percentages                                                                                                                                               |           |          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 107.86 % |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 125.49 % |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 101.05 % |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | %        |

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

|                                                                                                                                                                                  |            |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------|
| <b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:                                             |            |         |
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years. ....                                                                             | <b>19a</b> | 0       |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                                                                               | <b>19b</b> | 0       |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....                                                          | <b>19c</b> | 0       |
| <b>20</b> Quarterly contributions and liquidity shortfalls:                                                                                                                      |            |         |
| <b>a</b> Did the plan have a "funding shortfall" for the prior year? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                   |            |         |
| <b>b</b> If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No |            |         |
| <b>c</b> 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 |
|                                                                                                                                                                                  |            |         |
|                                                                                                                                                                                  |            |         |
|                                                                                                                                                                                  |            |         |

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

|                                                                                                                                                                                              |                        |                        |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                        |                        |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>4.72 % | 2nd segment:<br>6.11 % | 3rd segment:<br>6.81 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....                                                                                                                                                  |                        |                        |                        | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                        |                        |                        | <b>22</b> 61                                        |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |                        |                                                     |

**Part VI Miscellaneous Items**

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

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

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

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6) .....                                                                                                                                           | <b>31a</b>          | 1296000            |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>          | 1296000            |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 0                   | 0                  |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> 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 ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...                                                            | <b>34</b>           | 0                  |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                |                     |                    |               |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  | <b>36</b>           | 0                  |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  | <b>37</b>           | 0                  |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>          | 0                  |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          | 0                  |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years.....                                                                                                                   | <b>40</b>           | 0                  |               |

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

|                                                                                                |                                                                                                                         |   |  |
|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|---|--|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                |                                                                                                                         |   |  |
| <b>a</b> Schedule elected .....                                                                | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                               |   |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....               | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |   |  |
| <b>42</b> Amount of acceleration adjustment .....                                              | <b>42</b>                                                                                                               | 0 |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years ..... | <b>43</b>                                                                                                               | 0 |  |

|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             |                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> | 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<br>COOPER PENSION PLAN                                                      | B Three-digit plan number (PN) ▶                     | 290 |
|                                                                                            |                                                      |     |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>EATON ELECTRIC HOLDINGS LLC      | D Employer Identification Number (EIN)<br>76-0518215 |     |

|        |                                                 |
|--------|-------------------------------------------------|
| Part I | Service Provider Information (see instructions) |
|--------|-------------------------------------------------|

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

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

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

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

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

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

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

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

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

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

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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)

TRANSAMERICA RETIREMENT SOLUTIONS

13-3689044

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 11 12 15 38 50         | RECORD KEEPER                                                                                     | 766722                                                                 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

THE BANK OF NEW YORK MELLON

13-5160382

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 21                     | TRUSTEE                                                                                           | 29670                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

MCCONNELL & JONES LLP

76-0488832

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 10                     |                                                                                                   | 16466                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

**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)

BLACKROCK INSTITUTIONAL TRUST

94-3112180

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 28                     |                                                                                                   | 8473                                                                   | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

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

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

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

**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<br>(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<br>(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<br>(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 |
|--------------------------------------------------------------------------|-------------------------------|-------------------------------------------------------------------------------------|
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
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|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |

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

|                                                                   |                                  |
|-------------------------------------------------------------------|----------------------------------|
| <b>a</b> Name: MCCONNELL & JONES LLP                              | <b>b</b> EIN: 76-0488832         |
| <b>c</b> Position: AUDITOR                                        |                                  |
| <b>d</b> Address: 10613 W SAM HOUSTON PKWY N<br>HOUSTON, TX 77064 | <b>e</b> Telephone: 281-873-5005 |
|                                                                   |                                  |

Explanation: AUDITOR WAS CHANGED TO CONSOLIDATE SERVICE PROVIDERS

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                               |                                                                                                                                                                                                                              |                                                                                            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2015</b><br><br><b>This Form is Open to Public Inspection.</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

|                                                                                                            |                                                                    |            |
|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u>   |                                                                    |            |
| <b>A</b> Name of plan<br><u>COOPER PENSION PLAN</u>                                                        | <b>B</b> Three-digit plan number (PN) ▶                            | <u>290</u> |
|                                                                                                            |                                                                    |            |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>EATON ELECTRIC HOLDINGS LLC</u> | <b>D</b> Employer Identification Number (EIN)<br><u>76-0518215</u> |            |

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

|                                                |                                           |
|------------------------------------------------|-------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: | <u>DIVERSIFIED COLLECTIVE TRUST FUNDS</u> |
|------------------------------------------------|-------------------------------------------|

|                                                   |                                        |
|---------------------------------------------------|----------------------------------------|
| <b>b</b> Name of sponsor of entity listed in (a): | <u>DIVERSIFIED INVESTMENT ADVISORS</u> |
|---------------------------------------------------|----------------------------------------|

|                                       |                               |                                                                                                                     |
|---------------------------------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>04-6784256-001</u> | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>18846875</u> |
|---------------------------------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------|

|                                                |                                            |
|------------------------------------------------|--------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: | <u>EATON CORPORATION MASTER RETIREMENT</u> |
|------------------------------------------------|--------------------------------------------|

|                                                   |                          |
|---------------------------------------------------|--------------------------|
| <b>b</b> Name of sponsor of entity listed in (a): | <u>EATON CORPORATION</u> |
|---------------------------------------------------|--------------------------|

|                                       |                               |                                                                                                                      |
|---------------------------------------|-------------------------------|----------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>47-6268243-001</u> | <b>d</b> Entity code <u>M</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>445433124</u> |
|---------------------------------------|-------------------------------|----------------------------------------------------------------------------------------------------------------------|

|                                                |  |
|------------------------------------------------|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: |  |
|------------------------------------------------|--|

|                                                   |  |
|---------------------------------------------------|--|
| <b>b</b> Name of sponsor of entity listed in (a): |  |
|---------------------------------------------------|--|

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

|                                                |  |
|------------------------------------------------|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: |  |
|------------------------------------------------|--|

|                                                   |  |
|---------------------------------------------------|--|
| <b>b</b> Name of sponsor of entity listed in (a): |  |
|---------------------------------------------------|--|

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

|                                                |  |
|------------------------------------------------|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: |  |
|------------------------------------------------|--|

|                                                   |  |
|---------------------------------------------------|--|
| <b>b</b> Name of sponsor of entity listed in (a): |  |
|---------------------------------------------------|--|

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

|                                                |  |
|------------------------------------------------|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: |  |
|------------------------------------------------|--|

|                                                   |  |
|---------------------------------------------------|--|
| <b>b</b> Name of sponsor of entity listed in (a): |  |
|---------------------------------------------------|--|

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

|                                                |  |
|------------------------------------------------|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: |  |
|------------------------------------------------|--|

|                                                   |  |
|---------------------------------------------------|--|
| <b>b</b> Name of sponsor of entity listed in (a): |  |
|---------------------------------------------------|--|

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2015</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2015 or fiscal plan year beginning <b>01/01/2015</b> and ending <b>12/31/2015</b>                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                                          |
| <b>A</b> Name of plan<br><b>COOPER PENSION PLAN</b>                                                                                                                                                                                                                      | <b>B</b> Three-digit plan number (PN) <b>►</b>                                                                                                                                                                                                                               | <b>290</b>                                                                                               |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>EATON ELECTRIC HOLDINGS LLC</b>                                                                                                                                                                      | <b>D</b> Employer Identification Number (EIN)<br><b>76-0518215</b>                                                                                                                                                                                                           |                                                                                                          |

| Part I Asset and Liability Statement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                       |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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 |
| <b>a</b> Total noninterest-bearing cash .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1b(1)</b>    |                       |                 |
| <b>(2)</b> Participant contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1b(2)</b>    |                       |                 |
| <b>(3)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>1b(3)</b>    |                       |                 |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(1)</b>    |                       |                 |
| <b>(2)</b> U.S. Government securities.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1c(8)</b>    |                       |                 |
| <b>(9)</b> Value of interest in common/collective trusts.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1c(9)</b>    | 6703072               | 18846875        |
| <b>(10)</b> Value of interest in pooled separate accounts.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(11)</b>   | 498068457             | 445433124       |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(13)</b>   |                       |                 |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(15)</b>   |                       |                 |

| <b>1d</b> Employer-related investments:                              |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 504771529             | 464279999       |

**Liabilities**

|                                                                           |           |   |        |
|---------------------------------------------------------------------------|-----------|---|--------|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |   |        |
| <b>h</b> Operating payables .....                                         | <b>1h</b> | 0 | 185200 |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |   |        |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |   |        |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 185200 |

**Net Assets**

|                                                           |           |           |           |
|-----------------------------------------------------------|-----------|-----------|-----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 504771529 | 464094799 |
|-----------------------------------------------------------|-----------|-----------|-----------|

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

|                                                                                                 |        | (a) Amount | (b) Total |
|-------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                              | 2b(6)  |            | 2817797   |
| (7) Net investment gain (loss) from pooled separate accounts .....                              | 2b(7)  |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                      | 2b(8)  |            | -6470672  |
| (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 <b>income</b> amounts in column (b) and enter total .....               | 2d     |            | -3652875  |

**Expenses**

|                                                                                      |       |          |          |
|--------------------------------------------------------------------------------------|-------|----------|----------|
| e Benefit payment and payments to provide benefits:                                  |       |          |          |
| (1) Directly to participants or beneficiaries, including direct rollovers .....      | 2e(1) | 35496951 |          |
| (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) |          | 35496951 |
| 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) | 18316    |          |
| (2) Contract administrator fees .....                                                | 2i(2) | 766722   |          |
| (3) Investment advisory and management fees .....                                    | 2i(3) | 38143    |          |
| (4) Other .....                                                                      | 2i(4) | 703723   |          |
| (5) Total administrative expenses. Add lines 2i(1) through (4) .....                 | 2i(5) |          | 1526904  |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | 2j    |          | 37023855 |

**Net Income and Reconciliation**

|                                                          |       |  |           |
|----------------------------------------------------------|-------|--|-----------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | -40676730 |
| l Transfers of assets:                                   |       |  |           |
| (1) To this plan .....                                   | 2l(1) |  |           |
| (2) From this plan .....                                 | 2l(2) |  |           |

**Part III Accountant's Opinion**

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

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

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

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

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

(1) Name: MEADEN & MOORE, LTD

(2) EIN: 34-1818258

**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 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|--------|
| <b>a</b> 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.) .....                 |     | X  |     |        |
| <b>b</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.) ..... |     | X  |     |        |

|                                                                                                                                                                                                                         | Yes | No | N/A | Amount   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|----------|
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)                                          |     | X  |     |          |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)                               |     | X  |     |          |
| <b>e</b> Was this plan covered by a fidelity bond?                                                                                                                                                                      | X   |    |     | 25000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?                                                                                       |     | X  |     |          |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?                                                    |     | X  |     |          |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?                                          |     | X  |     |          |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)                                                                | X   |    |     |          |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) |     | X  |     |          |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?                                                           |     | X  |     |          |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan?                                                                                                                                            |     | X  |     |          |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)                                                                                                  |     |    |     |          |
| <b>n</b> 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.                                     |     |    |     |          |
| <b>o</b> Did the plan trust incur unrelated business taxable income?                                                                                                                                                    |     |    |     |          |
| <b>p</b> Were in-service distributions made during the plan year?                                                                                                                                                       |     |    |     |          |

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

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

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

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

## Part V Trust Information

|                                        |                                                     |
|----------------------------------------|-----------------------------------------------------|
| <b>6a</b> Name of trust                | <b>6b</b> Trust's EIN                               |
| <b>6c</b> Name of trustee or custodian | <b>6d</b> Trustee's or custodian's telephone number |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2015</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

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

|                                                                                                     |                                                                    |
|-----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>COOPER PENSION PLAN</u>                                                 | <b>B</b> Three-digit plan number (PN) ▶<br><u>290</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>EATON ELECTRIC HOLDINGS LLC</u> | <b>D</b> Employer Identification Number (EIN)<br><u>76-0518215</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                    |          |            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b> |            |
| <b>2</b> 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):<br><br>EIN(s): <u>13-3689044</u> |          |            |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                   |          |            |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> | <u>188</u> |

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

|                                                                                                                                                                                                                                                                             |                                                                                                                         |                                        |                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....                                                                                                                                                        | <input type="checkbox"/> Yes                                                                                            | <input checked="" type="checkbox"/> No | <input type="checkbox"/> N/A            |
| If the plan is a defined benefit plan, go to line 8.                                                                                                                                                                                                                        |                                                                                                                         |                                        |                                         |
| <b>5</b> 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. <b>Date:</b> 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. |                                        |                                         |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                              | <b>6a</b>                                                                                                               |                                        |                                         |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                  | <b>6b</b>                                                                                                               |                                        |                                         |
| <b>c</b> 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).....                                                                                                                             | <b>6c</b>                                                                                                               |                                        |                                         |
| If you completed line 6c, skip lines 8 and 9.                                                                                                                                                                                                                               |                                                                                                                         |                                        |                                         |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                          | <input type="checkbox"/> Yes                                                                                            | <input type="checkbox"/> No            | <input type="checkbox"/> N/A            |
| <b>8</b> 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? ..... | <input type="checkbox"/> Yes                                                                                            | <input type="checkbox"/> No            | <input checked="" type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                             |                                   |                                   |                               |                                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|
| <b>9</b> 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. .... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input checked="" type="checkbox"/> No |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                              |                              |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.) ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> 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): \_\_\_\_\_

|           |                                                                                                                                                                                                                                                      |            |  |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>14</b> | Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:                                                                                                                    |            |  |
|           | <b>a</b> The current year .....                                                                                                                                                                                                                      | <b>14a</b> |  |
|           | <b>b</b> The plan year immediately preceding the current plan year .....                                                                                                                                                                             | <b>14b</b> |  |
|           | <b>c</b> The second preceding plan year .....                                                                                                                                                                                                        | <b>14c</b> |  |
| <b>15</b> | 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:                                                                         |            |  |
|           | <b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....                                                                                                                                                | <b>15a</b> |  |
|           | <b>b</b> The corresponding number for the second preceding plan year .....                                                                                                                                                                           | <b>15b</b> |  |
| <b>16</b> | Information with respect to any employers who withdrew from the plan during the preceding plan year:                                                                                                                                                 |            |  |
|           | <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                                                                                                             | <b>16a</b> |  |
|           | <b>b</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 .....                                                                               | <b>16b</b> |  |
| <b>17</b> | 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. .... <input type="checkbox"/> |            |  |

|                |                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------|
| <b>Part VI</b> | <b>Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans</b> |
|----------------|---------------------------------------------------------------------------------------------------|

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>18</b> | 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 ..... <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>19</b> | If the total number of participants is 1,000 or more, complete lines (a) through (c)<br><b>a</b> Enter the percentage of plan assets held as:<br>Stock: <u>72.0</u> % Investment-Grade Debt: <u>21.0</u> % High-Yield Debt: <u>5.0</u> % Real Estate: <u>0.0</u> % Other: <u>2.0</u> %<br><b>b</b> Provide the average duration of the combined investment-grade and high-yield debt:<br><input type="checkbox"/> 0-3 years <input type="checkbox"/> 3-6 years <input type="checkbox"/> 6-9 years <input checked="" type="checkbox"/> 9-12 years <input type="checkbox"/> 12-15 years <input type="checkbox"/> 15-18 years <input type="checkbox"/> 18-21 years <input type="checkbox"/> 21 years or more<br><b>c</b> What duration measure was used to calculate line 19(b)?<br><input checked="" type="checkbox"/> Effective duration <input type="checkbox"/> Macaulay duration <input type="checkbox"/> Modified duration <input type="checkbox"/> Other (specify): |

|                 |                                 |
|-----------------|---------------------------------|
| <b>Part VII</b> | <b>IRS Compliance Questions</b> |
|-----------------|---------------------------------|

|                                                                                                                                                                                                                                                                                |                                                          |                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|
| <b>20a</b> Is the plan a 401(k) plan? .....                                                                                                                                                                                                                                    | <input type="checkbox"/> Yes                             | <input type="checkbox"/> No                              |
| <b>20b</b> 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)? .....                                                              | <input type="checkbox"/> Design-based safe harbor method | <input type="checkbox"/> ADP/ACP test                    |
| <b>20c</b> 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))? .....                   | <input type="checkbox"/> Yes                             | <input type="checkbox"/> No                              |
| <b>21a</b> Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b): .....                                                                                                                                              | <input type="checkbox"/> Ratio percentage test           | <input type="checkbox"/> Average benefit test            |
| <b>21b</b> 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? .....                                                                           | <input type="checkbox"/> Yes                             | <input type="checkbox"/> No                              |
| <b>22a</b> Has the plan been timely amended for all required tax law changes? .....                                                                                                                                                                                            | <input type="checkbox"/> Yes                             | <input type="checkbox"/> No <input type="checkbox"/> N/A |
| <b>22b</b> 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).                                                                            |                                                          |                                                          |
| <b>22c</b> 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 _____. |                                                          |                                                          |
| <b>22d</b> 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 ____/____/____.                                                                           |                                                          |                                                          |
| <b>23</b> 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)? .....                               | <input type="checkbox"/> Yes                             | <input type="checkbox"/> No                              |

EATON CORPORATION  
COOPER PENSION PLAN

FINANCIAL STATEMENTS  
WITH  
INDEPENDENT AUDITOR'S REPORT

December 31, 2015

## INDEX

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## **INDEPENDENT AUDITOR'S REPORT**

Pension Administration Committee of the  
Eaton Corporation Cooper Pension Plan  
Beachwood, Ohio

### **Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of the Eaton Corporation Cooper Pension Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2015, and the related statements of changes in net assets available for benefits for the year ended December 31, 2015, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

### **Basis for Disclaimer of Opinion**

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by The Bank of New York Mellon/BNY Mellon, N.A. and State Street Bank and Trust Company, the trustees of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustees hold the Plan's investment assets and execute investment transactions. The Plan administrator has obtained a certification from the trustees as of December 31, 2015, and for the year ended December 31, 2015, that the information provided to the Plan administrator by the trustees is complete and accurate.

## **Disclaimer of Opinion**

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

## **Other Matter**

The schedule of assets held for investment purposes at end of year as of December 31, 2015 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

## **Other Matter— 2014 Financial Statements**

The financial statements of the plan as of December 31, 2014 were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the predecessor auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by the trustees. Their report, dated October 14, 2015, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustees, were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustees, 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.

A handwritten signature in blue ink that reads "Meaden & Moore, Ltd." in a cursive script.

MEADEN & MOORE, LTD.  
Cleveland, Ohio  
October 13, 2016

# STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

## Eaton Corporation Cooper Pension Plan

|                                                                    | December 31           |                       |
|--------------------------------------------------------------------|-----------------------|-----------------------|
|                                                                    | <u>2015</u>           | <u>2014</u>           |
| <b>ASSETS</b>                                                      |                       |                       |
| Cash & Equivalents                                                 | \$ 18,846,875         | \$ 6,703,072          |
| Investments:                                                       |                       |                       |
| Value of interest in the Eaton Corporation Master Retirement Trust | <u>445,433,124</u>    | <u>498,068,457</u>    |
| Total Assets                                                       | 464,279,999           | 504,771,529           |
| <b>LIABILITIES</b>                                                 |                       |                       |
| Accrued - Administrative expenses                                  | <u>(185,200)</u>      | <u>-</u>              |
| Net Assets Available for Benefits                                  | <u>\$ 464,094,799</u> | <u>\$ 504,771,529</u> |

See accompanying notes.

# STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

## Eaton Corporation Cooper Pension Plan

|                                                                                              | Year Ended December 31 |                       |
|----------------------------------------------------------------------------------------------|------------------------|-----------------------|
|                                                                                              | <u>2015</u>            | <u>2014</u>           |
| Investment Income:                                                                           |                        |                       |
| Net investment (loss) from participation in the<br>Eaton Corporation Master Retirement Trust | \$ (6,470,672)         | \$ (3,160,819)        |
| Interest and dividend income                                                                 | -                      | 2,061                 |
| Net unrealized/realized appreciation                                                         | <u>2,817,797</u>       | <u>44,411,411</u>     |
| Investment Income (Loss)                                                                     | (3,652,875)            | 41,252,653            |
| Deductions from Net Assets Attributed to:                                                    |                        |                       |
| Benefits paid to participants                                                                | 35,496,951             | 37,867,719            |
| Administrative expenses                                                                      | <u>1,526,904</u>       | <u>1,562,819</u>      |
| Total Deductions                                                                             | <u>37,023,855</u>      | <u>39,430,538</u>     |
| Net Increase (Decrease)                                                                      | (40,676,730)           | 1,822,115             |
| Net Assets Available for Benefits:                                                           |                        |                       |
| Beginning of Year                                                                            | <u>504,771,529</u>     | <u>502,949,414</u>    |
| End of Year                                                                                  | <u>\$ 464,094,799</u>  | <u>\$ 504,771,529</u> |

See accompanying notes.

## NOTES TO FINANCIAL STATEMENTS

### Eaton Corporation Cooper Pension Plan

#### **1 Description of Plan**

The following description of the Cooper Pension Plan ("Plan") provides only general information. Participants should refer to the Plan document and summary plan descriptions, which are available from the Company's Human Resources Department upon request, for a complete description of the Plan's provisions.

##### ***General:***

The Plan, which was established as of July 1, 1993, is a defined benefit plan sponsored by Eaton Electric Holdings LLC ("Company" or "Plan Sponsor"), a wholly owned subsidiary of Eaton Corporation plc ("Eaton"). The Plan provides for retirement and death benefits. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective January 1, 2007, future benefit accruals of the Plan ceased and the Plan was frozen to new accruals. Existing account balances will continue to grow with interest credits at least equal to the average yield on one-year Treasury Constant Maturities for the November of the preceding year, rounded to the next highest quarter percentage point.

During 2014, assets related to the Plan were consolidated with the assets of the Pension Plan for Eaton Corporation Employees into a single unified master trust, the Eaton Corporation Master Retirement Trust ("Master Retirement Trust").

Effective January 1, 2016, the Plan has been amended and restated to incorporate prior amendments into a single document and to reflect modifications to mandatory cash-out provisions. It is intended that the Plan, as restated, shall continue to qualify as a defined benefit plan under the Internal Revenue Code of 1986, including any later amendments to the Code.

Prior to 2010, the Plan's investments included investments with WG Trading Investors, L.P. ("WGTTI"). In February 2010, the Plan was notified by the National Futures Association that WGTTI was suspended from trading on the futures exchanges and its principals were arrested for securities fraud. The courts appointed a receiver and allowed a net claim by the Plan as a losing investor in the amount of \$23,169,834. To date, the Plan has received recoverable values of the note totaling \$22,115,666, including \$2,789,610 during 2015. The amount for 2015 is included in the net unrealized/realized appreciation reported in the Statement of Changes in Net Assets Available for Benefits.

##### ***Funding Policy:***

The Company makes contributions in amounts sufficient to maintain the Plan on a sound actuarial basis. The Plan has met the ERISA minimum funding requirements. The Company may also elect to make voluntary contributions to the Plan. The Company has the right to amend and/or terminate the Plan subject to the provisions of ERISA.

##### ***Pension Benefits:***

Participants are vested in their benefits earned under various methods defined in the Plan. Normal retirement age is 65. Participants may be entitled to early retirement payments based on the Plan document. Forms of payment include lump sum options, and various annuity options depending on whether the participant has a spouse and what type of joint and survivor option the participant chooses.

## NOTES TO FINANCIAL STATEMENTS

Eaton Corporation  
Cooper Pension Plan

### 2 Summary of Significant Accounting Policies

#### ***Basis of Accounting:***

The Plan's transactions are reported on the accrual basis of accounting.

#### ***Investment Valuation:***

Effective December 1, 2014, the fair value of the Plan's interest in the Master Retirement Trust is based on the beginning of the period value of the Plan's interest in the Master Retirement Trust plus allocated investment income (loss) less actual distributions and allocated administrative expenses. Within the Master Retirement Trust, marketable securities are stated at fair value. Securities traded on a national securities exchange are valued at the closing price on the last business day of the Plan Year.

The fair value of participation units owned by the Master Retirement Trust in the collective trust funds is based on the closing price, as reported by the fund administrator on the last business day of the Plan's fiscal year. Fixed income securities consist of publicly traded United States and non-United States fixed interest obligations (principally corporate and government bonds and debentures). The fair value of corporate and government debt securities is determined through models that consider various assumptions, including time value, yield curves, credit ratings and current market prices. United States treasuries are valued at the closing price of each security.

Real estate and equity securities are securities that consist of direct investments in the stock of publicly traded companies. Such investments are valued based on the closing price reported in an active market on which the individual securities are traded. Investments in limited partnerships are valued at the last quarterly valuation received by the trustee, adjusted for cash flows. Swaps and over the counter option contracts are valued based on the closing price of futures contracts or indices as available on Bloomberg or similar service and, additionally for options, the implied volatility of similar exchange-traded options. Bank Loans consist of senior secured term loans of publically traded and privately held United States and non-United States floating rate obligations. The fair value is determined through third-party pricing models that primarily utilize dealer quoted current market prices. Hedge funds consist of direct investments in hedge funds through limited partnership interests. Values are based on the estimated fair value of the ownership interest in the investment as determined by the General Partner.

Prior to December 1, 2014, Plan investments are reported at fair value. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

#### ***Use of Estimates:***

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

## NOTES TO FINANCIAL STATEMENTS

Eaton Corporation  
Cooper Pension Plan

### 2 Summary of Significant Accounting Policies, Continued

#### ***Actuarial Present Value of Accumulated Plan Benefits:***

Accumulated Plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered through December 31, 2006. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits for certain employees under the Plan are based on the specified benefit unit and the employees' applicable credited service. The benefits for employees in cash balance plans are based on the current value of the account balance.

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. Benefits to be provided via annuity contracts excluded from Plan assets are excluded from accumulated Plan benefits.

#### ***Administrative Fees:***

All administrative costs, management fees and expenses of the Plan are paid by the trustee from the trust unless such costs, fees and expenses are paid by the Company. The Company elected to pay certain administrative costs during 2015 and 2014, on behalf of the Plan. The administrative costs paid by the Plan are accounted for in setting the assumed rate of return on investments.

#### ***Payment of Benefits:***

Benefit payments to participants are recorded upon distribution.

#### ***Plan Termination:***

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. Benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC). In the event that the Plan terminates, the net assets of the Plan shall be allocated among the participants and beneficiaries in accordance with the priorities mandated by ERISA. Whether a particular participant's accumulated Plan benefits 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 then existing assets and the PBGC guaranty, while other benefits may not be provided for at all. A full description of the defined benefit Plan termination priorities is available in the Plan document.

## NOTES TO FINANCIAL STATEMENTS

Eaton Corporation  
Cooper Pension Plan

### 2 Summary of Significant Accounting Policies, Continued

#### ***Risks and Uncertainties:***

The Plan's investments are exposed to varying degrees of risk, such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the Statements of Net Assets Available for Benefits.

Plan contributions are made and the actuarial present value of accumulated Plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

#### ***Subsequent Events:***

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements.

Subsequent events have been evaluated through October 13, 2016, which is the date the financial statements were available to be issued.

#### ***Reclassifications:***

Certain prior year amounts have been reclassified to conform with the current year's presentation.

## NOTES TO FINANCIAL STATEMENTS

### Eaton Corporation Cooper Pension Plan

### 3 Investments and Related Investment Income

#### *Investment in the Master Retirement Trust:*

All investment information disclosed in the accompanying financial statements at the Plan and Master Retirement Trust level, including investments held at December 31, 2015 and 2014, and net appreciation in fair value of investments, net investment gain and interest and dividends for the years then ended, were obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by Bank of New York Mellon, the trustee.

The Plan's investments are mainly in the Master Retirement Trust. During 2014, assets related to the Plan were consolidated into the Master Retirement Trust. The trustee is the custodian of the Master Retirement Trust's assets and records and buys and sells such assets in accordance with guidelines established by the Company. Each participating retirement plan has an undivided interest in the Master Retirement Trust. Certain administrative expenses are recorded in amounts directly expended by the Plan.

The following table presents the net assets for the Master Retirement Trust at December 31:

|                          | <u>2015</u>             | <u>2014</u>             |
|--------------------------|-------------------------|-------------------------|
| Common collective trusts | \$ 1,856,983,194        | \$ 1,993,471,646        |
| Equity securities        | 98,347,455              | 91,683,338              |
| United States treasuries | 105,282,240             | 106,244,034             |
| Fixed income securities  | 357,554,687             | 398,088,086             |
| Real estate securities   | 243,581,824             | 257,431,629             |
| Cash equivalents         | 23,395,341              | 52,004,249              |
| Partnerships             | 3,236,915               | 36,039                  |
| Hedge funds              | 91,910,932              | 54,169,280              |
| Bank loans               | 135,628,590             | 127,823,509             |
| Receivables              | 11,933,410              | 26,087,622              |
| Liabilities              | <u>(12,363,966)</u>     | <u>(27,641,006)</u>     |
| Net Assets               | <u>\$ 2,915,490,622</u> | <u>\$ 3,079,398,426</u> |

As of December 31, the Plan had a 15.3% (2015) and 16.2% (2014) interest in the assets of the Master Retirement Trust.

The net increase (decrease) in the Master Retirement Trust for the year ended December 31 is as follows:

|                                                              | <u>2015</u>             | <u>2014</u>           |
|--------------------------------------------------------------|-------------------------|-----------------------|
| Interest, dividends, and other income                        | \$ 39,027,305           | \$ 32,722,402         |
| Net appreciation (depreciation) in fair value of investments | (77,422,645)            | 163,959,911           |
| Fees and expenses                                            | (4,655,935)             | (4,602,669)           |
| Net transfers in (out)                                       | <u>(120,856,529)</u>    | <u>450,183,198</u>    |
| Net Increase (Decrease)                                      | <u>\$ (163,907,804)</u> | <u>\$ 642,262,842</u> |

## NOTES TO FINANCIAL STATEMENTS

Eaton Corporation  
Cooper Pension Plan

### 3 Investments and Related Investment Income, Continued

#### *Investment in the Master Retirement Trust, Continued:*

Investment gain (loss) and administrative expenses related to the Master Retirement Trust were allocated to the individual plans based upon average monthly balances invested by each Plan.

The Master Retirement Trust may use options, futures and total return swaps to increase or decrease its exposure to United States and non-United States equity instruments. The Master Retirement Trust may use futures contracts and over the counter options. These investments are valued based on the closing prices of future contracts or indices as available on Bloomberg. During 2014, the Trust introduced bank loans and hedge funds to achieve additional diversification.

#### *Investment outside the Master Retirement Trust:*

The following information presents the investments of the Plan as of December 31, 2015 and 2014, including related income for the years then ended, and was certified as complete and accurate by State Street Bank and Trust Company.

As of December 31, 2015 and 2014, the investments at fair value were \$18,846,875 and \$6,703,072, respectively. For the years ended December, 31, 2015 and 2014, the Plan's investments (including gains and losses on investments bought, sold and held during the year) appreciated in value by \$2,817,797 and \$44,411,411, respectively.

### 4 Tax Status

The Plan has received a determination letter from the Internal Revenue Service dated March 22, 2016, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Plan Sponsor believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken uncertain tax positions that more-likely-than-not would not be sustained upon examination by applicable taxing authorities. The Plan administrator has analyzed tax positions taken by the Plan and has concluded that, as of December 31, 2015 there are no uncertain tax positions taken, or expected to be taken, that would require recognition of a liability or that would require disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions. However, currently no audits for any tax periods are in progress.

## NOTES TO FINANCIAL STATEMENTS

### Eaton Corporation Cooper Pension Plan

#### 5 Accumulated Plan Benefits

The Plan's actuary estimates the actuarial present value of accumulated plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The accumulated Plan benefit information as of the beginning of the Plan Year is as follows:

|                                                       | <u>January 1, 2015</u>       |
|-------------------------------------------------------|------------------------------|
| Actuarial present value of accumulated Plan benefits: |                              |
| Vested benefits:                                      |                              |
| Participants currently receiving payments             | \$ 217,104,624               |
| Other participants                                    | <u>128,414,204</u>           |
|                                                       | 345,518,828                  |
| Non-vested benefits                                   | <u>265,653</u>               |
| Total                                                 | <u><u>\$ 345,784,481</u></u> |

The changes in actuarial present value of accumulated Plan benefits are as follows:

|                               |                              |
|-------------------------------|------------------------------|
| Balance as of January 1, 2014 | \$ 352,903,969               |
| Benefits accumulated          | (3,751,394)                  |
| Interest                      | 27,583,487                   |
| Benefits paid                 | (37,867,719)                 |
| Assumption changes            | <u>6,916,138</u>             |
| Balance as of January 1, 2015 | <u><u>\$ 345,784,481</u></u> |

Significant assumptions underlying the actuarial computations are:

|                                       |                                                                                |
|---------------------------------------|--------------------------------------------------------------------------------|
| Actuarial cost method                 | Traditional unit credit                                                        |
| Assumed rate of return on investments | 8.50% (2015); 8.25% (2014)                                                     |
| Retirement                            | Various annual rates of retirement ranging from 5% at age 55 to 100% at age 68 |

## NOTES TO FINANCIAL STATEMENTS

### Eaton Corporation Cooper Pension Plan

#### 5 Accumulated Plan Benefits, Continued

In addition, the following changes in assumptions were made since the last valuation:

|                                      |                                                                                                                                                                                                                                                                                                                                                                                |
|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Mortality basis                      | The mortality table has been changed from the IRS 2014 Static Mortality Table to the RP-2014 Employee and Healthy Annuitant Tables with the Buck modified projection scale. The Buck Modified Projection Scale is a modified version of MP-2014 improvement scale using a grading period of 15 years (instead of 20) to a long term improvement rate of 0.75% (instead of 1%). |
| Cash Balance interest crediting rate | 0.25% grading up 0.25% per year to an ultimate 1.80% rate (2015); 0.25% grading up 0.25% per year to an ultimate 2.50% rate (2014)                                                                                                                                                                                                                                             |

These 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.

#### 6 Party-in-Interest Transactions

During 2015 and 2014, internal costs attributed to certain accounting, treasury and legal services and external fees for certain professional services were paid by the Company on behalf of the Plan, while the Plan paid fees for PBGC premiums, trustee, actuarial, investment management and other professional services.

#### 7 Fair Value Measurements

ASC 820, which applies to financial assets and liabilities, establishes a framework for measuring fair value, establishes a fair value hierarchy based on inputs used to measure fair value, and expands disclosure about fair value measurements. Adopting this statement has not had an effect on the Plan's net assets available for benefits or changes in those net assets.

In accordance with ASC 820, the Plan categorized its financial instruments, based on the degree of subjectivity inherent in the valuation technique, into a fair value hierarchy of three levels, as follows:

- Level 1 - inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets.
- Level 2 - inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.
- Level 3 - inputs to the valuation methodology are unobservable and significant to the fair value measurement.

## NOTES TO FINANCIAL STATEMENTS

### Eaton Corporation Cooper Pension Plan

#### 7 Fair Value Measurements, Continued

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

*Common collective trusts:* Valued at the net unit value of units held by the trust at year end. The unit value is determined by the total value of fund assets divided by the total number of units of the fund owned. The equity investments in collective trusts are predominantly in index funds for which the underlying securities are actively traded in public markets based upon readily measurable prices. There are no unfunded commitments in the funds.

*United States treasuries:* Valued at the closing price of each security.

*Partnerships:* Money made available for investment in innovative enterprises or research, especially in high technology, in which both the risk of loss and the potential for profit may be considerable. These securities are valued using outside valuations of the underlying assets.

*Cash equivalents:* Primarily certificates of deposit, commercial paper, money market funds, and repurchase agreements.

*Fixed income securities:* These securities consist of publicly traded United States and non-United States fixed interest obligations (principally corporate and government bonds and debentures). The fair value of corporate and government debt securities is determined through third-party pricing models that consider various assumptions, including time value, yield curves, credit ratings and current market prices. The Company verifies the results of trustees or custodians and evaluates the pricing classification of these securities by performing analyses using other third-party sources.

*Real estate and equity securities:* These securities consist of direct investments in the stock of publicly traded companies. Such investments are valued based on the closing price reported in an active market on which the individual securities are traded. As such, the direct investments are classified as Level 1.

*Bank loans:* These securities consist of senior secured term loans of publicly traded and privately held United States and non-United States floating rate obligations (principally corporations of non-investment grade rating). The fair value is determined through third-party pricing models that primarily utilize dealer quoted current market prices. The Company verifies the results of trustees or custodians and evaluates the pricing classification of these securities by performing analyses using other third-party sources.

*Hedge funds:* Consists of direct investments in hedge funds through limited partnership interests. Values are based on the estimated fair value of the ownership interest in the investment as determined by the General Partner. The majority of the holdings of the hedge funds are in equity securities traded on public exchanges. The investment terms of the hedge funds allow capital to be redeemed quarterly given prior notice with certain limitations.

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

# NOTES TO FINANCIAL STATEMENTS

## Eaton Corporation Cooper Pension Plan

### 7 Fair Value Measurements, Continued

The following table sets forth by level, within the fair value hierarchy, the Plan's assets in the Master Retirement Trust at fair value as of December 31, 2015 (*represents 15.3% interest in the Master Retirement Trust*):

|                          | <b>Level 1</b>       | <b>Level 2</b>        | <b>Level 3</b>       |                       |
|--------------------------|----------------------|-----------------------|----------------------|-----------------------|
|                          | <b>Fair Value</b>    | <b>Fair Value</b>     | <b>Fair Value</b>    | <b>Totals</b>         |
| Common collective trusts | \$ -                 | \$ 283,712,737        | \$ -                 | \$ 283,712,737        |
| Equity securities        | 15,025,675           | -                     | -                    | 15,025,675            |
| United States treasuries | 16,085,182           | -                     | -                    | 16,085,182            |
| Fixed income securities  | -                    | 54,627,753            | -                    | 54,627,753            |
| Real estate securities   | 37,214,804           | -                     | -                    | 37,214,804            |
| Cash equivalents         | 67,158               | 3,441,437             | -                    | 3,508,595             |
| Partnerships             | -                    | -                     | 494,541              | 494,541               |
| Hedge funds              | -                    | -                     | 14,042,293           | 14,042,293            |
| Bank loans               | -                    | 20,721,544            | -                    | 20,721,544            |
| Totals                   | <u>\$ 68,392,819</u> | <u>\$ 362,503,471</u> | <u>\$ 14,536,834</u> | <u>\$ 445,433,124</u> |

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

|                  | <b>Level 1</b>    | <b>Level 2</b>       | <b>Level 3</b>    |                      |
|------------------|-------------------|----------------------|-------------------|----------------------|
|                  | <b>Fair Value</b> | <b>Fair Value</b>    | <b>Fair Value</b> | <b>Totals</b>        |
| Cash equivalents | <u>\$ -</u>       | <u>\$ 18,846,875</u> | <u>\$ -</u>       | <u>\$ 18,846,875</u> |

The table below sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2015:

|                                     | <b>Partnerships</b> | <b>Hedge funds</b>   | <b>Total</b>         |
|-------------------------------------|---------------------|----------------------|----------------------|
| Balance, beginning of year          | \$ 5,829            | \$ 8,761,455         | \$ 8,767,284         |
| Adjustment in Master Trust interest | (323)               | (485,389)            | (485,712)            |
| Acquisitions/dispositions           | 496,540             | 6,493,215            | 6,989,755            |
| Unrealized (loss)                   | (7,505)             | (726,988)            | (734,493)            |
| Balance, end of year                | <u>\$ 494,541</u>   | <u>\$ 14,042,293</u> | <u>\$ 14,536,834</u> |

# NOTES TO FINANCIAL STATEMENTS

## Eaton Corporation Cooper Pension Plan

### 7 Fair Value Measurements, Continued

The following table sets forth by level, within the fair value hierarchy, the Plan's assets in the Master Retirement Trust at fair value as of December 31, 2014 (*represents 16.2% interest in the Master Retirement Trust*):

|                          | Level 1<br>Fair Value | Level 2<br>Fair Value | Level 3<br>Fair Value | Totals                |
|--------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Common collective trusts | \$ -                  | \$ 315,725,275        | \$ -                  | \$ 315,725,275        |
| Equity securities        | 14,829,058            | -                     | -                     | 14,829,058            |
| United States treasuries | 17,184,136            | -                     | -                     | 17,184,136            |
| Fixed income securities  | -                     | 64,387,614            | -                     | 64,387,614            |
| Real estate securities   | 41,637,540            | -                     | -                     | 41,637,540            |
| Cash equivalents         | -                     | 14,863,103            | -                     | 14,863,103            |
| Partnerships             | -                     | -                     | 5,829                 | 5,829                 |
| Hedge funds              | -                     | -                     | 8,761,455             | 8,761,455             |
| Bank loans               | -                     | 20,674,447            | -                     | 20,674,447            |
| Totals                   | <u>\$ 73,650,734</u>  | <u>\$ 415,650,439</u> | <u>\$ 8,767,284</u>   | <u>\$ 498,068,457</u> |

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

|                  | Level 1<br>Fair Value | Level 2<br>Fair Value | Level 3<br>Fair Value | Totals              |
|------------------|-----------------------|-----------------------|-----------------------|---------------------|
| Cash equivalents | <u>\$ -</u>           | <u>\$ 6,703,072</u>   | <u>\$ -</u>           | <u>\$ 6,703,072</u> |

The table below sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2014:

|                                     | Partnerships    | Hedge funds         | Total               |
|-------------------------------------|-----------------|---------------------|---------------------|
| Balance, beginning of year          | \$ -            | \$ -                | \$ -                |
| Adjustment in Master Trust interest | 5,829           | -                   | 5,829               |
| Acquisitions/dispositions           | -               | 8,653,204           | 8,653,204           |
| Unrealized gain                     | -               | 108,251             | 108,251             |
| Balance, end of year                | <u>\$ 5,829</u> | <u>\$ 8,761,455</u> | <u>\$ 8,767,284</u> |

For the years ended December 31, 2015 and 2014, there were no significant transfers between Levels 1 and 2 and no transfers in or out of Level 3.

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR  
Form 5500, Schedule H, Part IV, Line 4i

Eaton Corporation  
Cooper Pension Plan

EIN 76-0518215  
Plan Number 290

December 31, 2015

| (a) | (b)<br>Identity of Issue,<br>Borrower, Lessor,<br>or Similar Party    | (c)<br>Description of Investment Including<br>Maturity Date, Rate of Interest,<br>Collateral, Par or Maturity Value | (d)<br>Cost           | (e)<br>Current<br>Value |
|-----|-----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------|
| *   | Value of interest in the Eaton Corporation Master<br>Retirement Trust | Master Trust                                                                                                        | <u>\$ 460,442,152</u> | <u>\$ 445,433,124</u>   |

\* Party-in-interest to the Plan.

**Attachment to 2015 Form 5500 Schedule SB,  
Part V – Summary of Plan Provisions**

**Plan Name: Cooper Pension Plan  
Plan Sponsor: Eaton Electric Holdings LLC**

**E.I.N.: 76-0518215    Plan No.: 290  
Plan Year: January 1, 2015 to December 31, 2015**

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|                       |                                                                     |
|-----------------------|---------------------------------------------------------------------|
| <u>Plan Sponsor</u>   | Eaton Electric Holdings LLC                                         |
| <u>EIN/PN</u>         | 76-0518215/290                                                      |
| <u>Effective Date</u> | July 1, 1993, as amended most recently effective December 31, 2007. |

Following are summaries of the principal provisions of the predecessor plans.

**Former Cooper Retirement Annuity Plan**

|                  |                                             |
|------------------|---------------------------------------------|
| <u>Plan Year</u> | The twelve-month period ending December 31. |
|------------------|---------------------------------------------|

|                                   |                                                                                                                           |
|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <u>Coverage and Participation</u> | No new employees are allowed to enter the plan. Participation occurred for prior plans as of each applicable merger date. |
|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------|

| <u>Prior Plans</u> | <u>EIN/Plan No.</u> | <u>Plan Name</u>       | <u>Merger Date</u> |
|--------------------|---------------------|------------------------|--------------------|
|                    | 31-4156620/288      | Diamond Hourly         | 04/01/1995         |
|                    | 31-4156620/289      | Utica Tool Hourly      | 05/31/1995         |
|                    | 31-4156620/083      | Kirsch Employees       | 10/30/1995         |
|                    | 31-4156620/282      | Brush Fuses            | 12/31/1995         |
|                    | 31-4156620/284      | Connectron             | 12/31/1995         |
|                    | 31-4156620/125      | Kirsch Hourly          | 12/31/1995         |
|                    | 31-4156620/272      | Moog Defined Employees | 12/31/1995         |
|                    | 31-4156620/263      | Cameron Hourly         | 12/31/1998         |
|                    | 31-4156620/198      | Canonsburg             | 12/31/1998         |
|                    | 31-4156620/148      | Michigan City          | 12/31/1998         |
|                    | 31-4156620/302      | Kearney-Fayetteville   | 04/30/1999         |
|                    | 31-4156620/309      | Springfield            | 04/30/1999         |
|                    | 31-4156620/308      | Rotor Tool             | 12/31/1999         |
|                    | 31-4156620/517      | Eagle Electric         | 12/01/2001         |
|                    | 31-4156620/307      | Houston Hourly         | 01/01/2004         |
|                    | 20-1686977/006      | Salaried Employees     | 12/31/2006         |

**Attachment to 2015 Form 5500 Schedule SB,  
Part V – Summary of Plan Provisions**

**Plan Name: Cooper Pension Plan  
Plan Sponsor: Eaton Electric Holdings LLC**

**E.I.N.: 76-0518215    Plan No.: 290  
Plan Year: January 1, 2015 to December 31, 2015**

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**Former Cooper Retirement Annuity Plan (cont'd)**

**Vesting Service**

One year is credited for each Plan Year in which at least 1,000 Hours of Service are completed. Various other definitions were in effect for the Prior Plans.

**Benefit Service**

One year is credited for each Plan Year in which at least 1,700 Hours of Service are completed, with fractional service credited for less than 1,700 hours as 1/10<sup>th</sup> year of Benefit Service for each full 170 Hours of Service. Various other definitions were in effect for the Prior Plans. Benefit Service was frozen prior to or during the respective plan merger dates.

**Normal Retirement**

Eligible at age 65. The Normal Retirement Benefit is equal to the greater of (i) and (ii), less (iii):

- (i) 50% of final average earnings less 50% of Social Security PIA, with such difference pro-rated for less than 30 years of Benefit Service;
- (ii) \$144 times years of Benefit Service;
- (iii) The annuity equivalent of any Profit Sharing Plan balance.

Final average earnings is computed based on the highest five consecutive years of basic compensation out of the last 10 years of employment. All salaries are limited by the provisions of IRC Section 401(a)(17).

Various other benefit formulas were in effect for the Prior Plans.

All benefit accruals for all participants were frozen prior to or during the respective plan merger dates.

**Attachment to 2015 Form 5500 Schedule SB,  
Part V – Summary of Plan Provisions**

**Plan Name: Cooper Pension Plan  
Plan Sponsor: Eaton Electric Holdings LLC**

**E.I.N.: 76-0518215    Plan No.: 290  
Plan Year: January 1, 2015 to December 31, 2015**

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**Former Cooper Retirement Annuity Plan (cont'd)**

**Early Retirement**

Eligible at age 55 with 5 years of Vesting Service. Retirement provisions for former Participants of Prior Plans continue in effect.

The Early Retirement Benefit is the accrued Normal Retirement Benefit reduced 0.6% for each of the first 60 months and 0.3% for each additional month that commencement precedes age 65. Applicable early retirement reductions under Prior Plans continue in effect.

**Disability Retirement**

Eligible upon total and permanent disability after 10 years of Vesting Service.

The disability benefit is the Normal Retirement Benefit based on imputed service to age 65 and final average earnings, PIA benefit and Profit Sharing balance at date of disability, payable at age 65.

Alternative disability provisions applicable to former participants of the Prior Plans continue in effect.

**Termination Benefit**

Eligible upon termination at any age and 5 years of Vesting Service. Effective July 1, 1993, any Participant who is terminated as a result of the plant closing will become 100% vested regardless of Service. This provision was extended to non-retired Reno participants during 1996.

The vested termination benefit is the accrued Normal Retirement Benefit payable at age 65 or, alternatively, a reduced pension payable as early as age 55.

Alternative vested termination provisions applicable to former Participants of the Prior Plans continue in effect.

**Attachment to 2015 Form 5500 Schedule SB,  
Part V – Summary of Plan Provisions**

**Plan Name: Cooper Pension Plan  
Plan Sponsor: Eaton Electric Holdings LLC**

**E.I.N.: 76-0518215    Plan No.: 290  
Plan Year: January 1, 2015 to December 31, 2015**

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**Former Cooper Retirement Annuity Plan (cont'd)**

**Pre-Retirement Survivor Benefit**

The surviving spouse becomes eligible upon death of a Participant or former Participant after completion of 5 years of Vesting Service, provided the Participant or former Participant has been married to his current spouse for at least one year.

The surviving spouse will receive the benefit payable assuming the decedent terminated on the date of death, survived to earliest retirement date, retired under the 50% Joint & Survivor form of payment and then died.

Alternative spousal coverage provisions applicable to former Participants of the Prior Plans continue in effect.

**Funding**

The Company pays the entire cost of the Plan.

**Form of Payment**

The normal form of payment is a Single Life Annuity for single Participants and an actuarially equivalent 50% Joint & Survivor Annuity for married Participants. Alternative forms of payment provisions applicable to former Participants of the Prior Plans continue in effect.

A participant may take the present value of his normal retirement benefit in the form of a lump sum upon termination if the present value does not exceed \$10,000.

Lump Sums under \$1,000 are mandatorily cashed out.

**Actuarial Equivalence**

The definition of Actuarial Equivalence varies by Prior Plan.

For lump-sums, the 417(e) interest rate for November of the prior year and 417(e) mortality.

**Attachment to 2015 Form 5500 Schedule SB,  
Part V – Summary of Plan Provisions**

**Plan Name: Cooper Pension Plan  
Plan Sponsor: Eaton Electric Holdings LLC**

**E.I.N.: 76-0518215    Plan No.: 290  
Plan Year: January 1, 2015 to December 31, 2015**

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**Former Cooper Salaried Employees Pension Plan**

|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>Plan Year</u>                  | The twelve-month period ending December 31.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <u>Coverage and Participation</u> | Prior to December 31, 2006, the first day of the Plan Year after an eligible employee attains age 21. The Plan was frozen on December 31, 2006, and no Eligible Employee can become a member after August 1, 2006.                                                                                                                                                                                                                                                                                                                                                          |
| <u>Vesting Service</u>            | Vesting Service is equal to an employee's period of employment measured in years and days.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <u>Compensation</u>               | All Compensation paid during a Plan Year including elective salary deferrals with the exception of: relocation expense differentials; mortgage interest differentials; fringe benefits; accrued or unused vacation pay paid with respect to a period following termination of employment; severance payments; auto allowance income; foreign service premiums; other deferred compensation; welfare benefits; sign-on bonuses; long term management incentive comp awards; patent awards; safety awards; and service awards.                                                |
| <u>Account Balance</u>            | The Account Balance for each Participant consists of the following:<br><br>(1) <u>Initial Balance</u> A Participant's employer-provided accrued benefit under a prior plan converted to a lump sum on July 1, 1986.<br><br>(2) <u>Basic Credits</u> Prior to December 31, 2006, the Participant shall receive a Basic Credit each pay period equal to 4.0% of Compensation, plus 4.0% of Compensation in excess of the Social Security Taxable Wage Base. The Plan was frozen on December 31, 2006, and no Participant can accrue additional Basic Credits after that date. |

**Attachment to 2015 Form 5500 Schedule SB,  
Part V – Summary of Plan Provisions**

**Plan Name: Cooper Pension Plan  
Plan Sponsor: Eaton Electric Holdings LLC**

**E.I.N.: 76-0518215    Plan No.: 290  
Plan Year: January 1, 2015 to December 31, 2015**

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**Former Cooper Salaried Employees Pension Plan (cont'd)**

**Account Balance (cont'd)**

(3) **Transitional Credits**

Participants who are Eligible Employees as of July 1, 1986 shall have additional pay credits added to their Account Balance each pay period through June of 1987, 1988, 1989, 1990 or 1991, depending on the Participant's date of birth and years of service as of December 31, 1986.

(4) **Additional Credits**

Prior to December 31, 2006, certain Participants employed on September 30, 1989 had their Account Balance credited on and after October 1, 1989 with an additional monthly credit ranging from \$10 to \$130 depending on the Participant's age at December 31, 1989 and whether or not retiree medical coverage was elected. Effective December 31, 2006, all remaining active Participants eligible for Additional Credits received a one-time additional Account Balance increase as a result of the Plan freeze effective December 31, 2006. The Plan was frozen on December 31, 2006, and no Participant can accrue Additional Credits after that date.

(5) **Interest Credits**

The Account Balance increases each year with interest equal to the average yield on One-Year Treasury Constant Maturities for the November of the preceding year, rounded to the next highest quarter percentage point.

Effective December 31, 2006, certain Participants received a one-time increase to their Account Balance.

**Minimum Grandfather Benefit**

Participants who were Eligible Employees as of July 1, 1986 and who become eligible for a retirement benefit prior to July 1, 1991 shall have a minimum benefit equal to the lump sum value of their prior plan accrued benefit determined as if the Participant had continued in the prior plan for up to five years after July 1, 1986.

**Attachment to 2015 Form 5500 Schedule SB,  
Part V – Summary of Plan Provisions**

**Plan Name: Cooper Pension Plan  
Plan Sponsor: Eaton Electric Holdings LLC**

**E.I.N.: 76-0518215    Plan No.: 290  
Plan Year: January 1, 2015 to December 31, 2015**

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**Former Cooper Salaried Employees Pension Plan (cont'd)**

**Minimum Benefit**

Eligible to Participants hired before August 1, 2004.

Prior to December 31, 2006, the monthly Minimum Benefit payable as a single life annuity at Normal Retirement is equal to \$15 per year of service. The Plan was frozen on December 31, 2006, and no Employee can accrue additional years of service attributable to the Minimum Benefit after that date.

**Termination Benefit**

A Participant shall become 100% vested in the Initial Balance, Minimum Grandfather Benefit and Minimum Benefit upon completion of 5 years of service. All other benefits vest according to the following schedule:

| <u>Years of<br/>Vesting Service</u> | <u>Percent<br/>Vested</u> |
|-------------------------------------|---------------------------|
| 0 to 2                              | 0.0%                      |
| 3                                   | 33.3%                     |
| 4                                   | 66.7%                     |
| 5+                                  | 100.0%                    |

Effective January 1, 2008, a Participant shall be 100% vested upon completion of 3 Years of Vesting Service.

**Normal Retirement**

Eligible at age 65.

The monthly Normal Retirement Benefit is equal to the Account Balance at Normal Retirement.

**Early Retirement**

Eligible at age 55 with 10 years of Vesting Service.

The monthly Early Retirement Benefit is equal to the Account Balance at Early Retirement.

**Attachment to 2015 Form 5500 Schedule SB,  
Part V – Summary of Plan Provisions**

**Plan Name: Cooper Pension Plan  
Plan Sponsor: Eaton Electric Holdings LLC**

**E.I.N.: 76-0518215    Plan No.: 290  
Plan Year: January 1, 2015 to December 31, 2015**

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**Former Cooper Salaried Employees Pension Plan (cont'd)**

**Disability Retirement**

Eligible after 1 year of Vesting Service and deemed to have a Total Disability per the Local Administrative Committee.

A Temporary Benefit equal to 50% of base pay less 64% of the primary Social Security benefit, payable beginning five months after the date of disability until the earlier of death, recovery or retirement.

The liability associated with the Temporary Benefit for a closed group of participants on LTD was transferred to an insurance company effective December 31, 2006. The Temporary Benefit was then eliminated effective December 31, 2006.

Each disabled Participant's account will be credited with interest credits, basic credits, transitional credits, and additional credits (if applicable) until attaining age 65 assuming continuous disability and assuming the member's compensation prior to disability remained unchanged. At age 65, a monthly benefit or an equivalent lump sum becomes payable.

Credits, other than interest credits, were frozen effective December 31, 2007 for currently disabled Participants. This provision was then eliminated effective December 31, 2007.

The Disability Retirement provisions of the Plan were eliminated for Participants not currently on LTD effective December 31, 2006.

**Pre-Retirement Survivor Benefit**

The surviving spouse becomes eligible upon the death of a Participant or former Participant who completed 3 or more years of Vesting Service.

The surviving spouse will receive either a lump sum equal to the Participant's vested Account Balance, or an equivalent life annuity.

**Funding**

The Company pays the entire cost of the Plan.

**Attachment to 2015 Form 5500 Schedule SB,  
Part V – Summary of Plan Provisions**

**Plan Name: Cooper Pension Plan  
Plan Sponsor: Eaton Electric Holdings LLC**

**E.I.N.: 76-0518215    Plan No.: 290  
Plan Year: January 1, 2015 to December 31, 2015**

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**Former Cooper Salaried Employees Pension Plan (cont'd)**

**Form of Payment**

The Normal Form of Payment is a Single Life Annuity for single Participants and an actuarially equivalent 50% Joint & Survivor Annuity for married Participants.

Optional Forms of Payment are:

- Single Life Annuity
- 50%, 75% and 100% Joint & Contingent Annuity
- Social Security Level at age 62
- Above forms with a full cash refund feature
- Lump sum
- 10 Year Certain & Continuous
- Increasing Life Annuity

The Normal and Optional Forms of Payment for pre-cash balance terminated vested participants varies by Prior Plan.

A participant may take the present value of his normal retirement benefit in the form of a lump sum upon termination if the present value does not exceed \$15,000.

Lump Sums under \$1,000 are mandatorily cashed out.

**Attachment to 2015 Form 5500 Schedule SB,  
Part V – Summary of Plan Provisions**

**Plan Name: Cooper Pension Plan  
Plan Sponsor: Eaton Electric Holdings LLC**

**E.I.N.: 76-0518215    Plan No.: 290  
Plan Year: January 1, 2015 to December 31, 2015**

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**Former Cooper Salaried Employees Pension Plan (cont'd)**

**Actuarial Equivalence**

For converting account balances to annuities the interest is based on the average of the PBGC rate under PBGC Table II for the 36-month period ending in October of the preceding such Plan Year (rounded to the next highest 1/4% but not more than 1/4% less or 1/2% more than the year prior). Mortality is based on the 1971 Group Annuity Mortality Table projected to 1978 using scale E, further adjusted by .95. For conversions at ages between 60 and 65, the factor applicable to a conversion at age 65 shall be used and for a conversion at an age less than age 60, the applicable factor shall be the actual age plus 5 years.

Optional Forms of Payment based on Plan factors.

For traditional annuity lump-sums, the 417(e) interest rate for November of the prior year and 417(e) mortality.

**Benefits Not Included**

None to our knowledge.

**Significant Events that  
Occurred During the Year**

None to our knowledge.

**Summary of Changes on  
Principal Eligibility on Benefit  
Provisions since the Last  
Valuation**

None to our knowledge.

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR  
Form 5500, Schedule H, Part IV, Line 4i

Eaton Corporation  
Cooper Pension Plan

EIN 76-0518215  
Plan Number 290

December 31, 2015

| (a) | (b)<br>Identity of Issue,<br>Borrower, Lessor,<br>or Similar Party    | (c)<br>Description of Investment Including<br>Maturity Date, Rate of Interest,<br>Collateral, Par or Maturity Value | (d)<br>Cost           | (e)<br>Current<br>Value |
|-----|-----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------|
| *   | Value of interest in the Eaton Corporation Master<br>Retirement Trust | Master Trust                                                                                                        | <u>\$ 460,442,152</u> | <u>\$ 445,433,124</u>   |

\* Party-in-interest to the Plan.

**Attachment to 2015 Form 5500 Schedule SB,  
Line 26 – Schedule of Active Participant Data**

**Plan Name: Cooper Pension Plan  
Plan Sponsor: Eaton Electric Holdings LLC**

**E.I.N.: 76-0518215 Plan No.: 290  
Plan Year: January 1, 2015 to December 31, 2015**

| ..... Completed Years of Credited Service ..... |                     |                     |                     |                       |                       |                       |                       |                       |                       |          |              |
|-------------------------------------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------|--------------|
| <u>Age</u>                                      | 0<br>to<br><u>1</u> | 1<br>to<br><u>4</u> | 5<br>to<br><u>9</u> | 10<br>to<br><u>14</u> | 15<br>to<br><u>19</u> | 20<br>to<br><u>24</u> | 25<br>to<br><u>29</u> | 30<br>to<br><u>34</u> | 35<br>to<br><u>39</u> | 40<br>±  | <u>Total</u> |
| 0 – 24<br><i>Avg. Cash Balance</i>              | 0                   | 0                   | 0                   | 0                     | 0                     | 0                     | 0                     | 0                     | 0                     | 0        | 0            |
| 25 – 29                                         | 0                   | 0                   | 0                   | 0                     | 0                     | 0                     | 0                     | 0                     | 0                     | 0        | 0            |
| 30 – 34                                         | 9                   | 17                  | 1                   | 0                     | 0                     | 0                     | 0                     | 0                     | 0                     | 0        | 27           |
| 35 – 39                                         | 13                  | 27<br>5,217         | 43<br>16,600        | 2                     | 0                     | 0                     | 0                     | 0                     | 0                     | 0        | 85           |
| 40 – 44                                         | 20<br>\$2,825       | 31<br>6,915         | 90<br>17,506        | 27<br>27,017          | 3                     | 0                     | 0                     | 0                     | 0                     | 0        | 171          |
| 45 – 49                                         | 14                  | 35<br>8,457         | 95<br>23,020        | 42<br>32,955          | 25<br>57,919          | 7                     | 0                     | 0                     | 0                     | 0        | 218          |
| 50 – 54                                         | 17                  | 47<br>9,874         | 76<br>21,301        | 40<br>34,702          | 39<br>54,791          | 31<br>67,077          | 1                     | 0                     | 0                     | 0        | 251          |
| 55 – 59                                         | 7                   | 37<br>9,561         | 79<br>23,587        | 33<br>39,068          | 52<br>68,354          | 59<br>74,723          | 25<br>80,648          | 4                     | 0                     | 0        | 296          |
| 60 – 64                                         | 9                   | 18                  | 52<br>24,362        | 21<br>36,098          | 44<br>69,278          | 64<br>85,063          | 21<br>91,355          | 11                    | 3                     | 0        | 243          |
| 65 – 69                                         | 4                   | 5                   | 22<br>22,543        | 7                     | 12                    | 21<br>100,415         | 2                     | 5                     | 1                     | 0        | 79           |
| 70 & Up                                         | <u>0</u>            | <u>0</u>            | <u>0</u>            | <u>1</u>              | <u>1</u>              | <u>2</u>              | <u>0</u>              | <u>0</u>              | <u>0</u>              | <u>0</u> | <u>4</u>     |
| Totals                                          | 93                  | 217                 | 458                 | 173                   | 176                   | 184                   | 49                    | 20                    | 4                     | 0        | 1,374        |

**Attachment to 2015 Form 5500 Schedule SB,  
Part V – Statement of Actuarial Assumptions/Methods**

**Plan Name: Cooper Pension Plan  
Plan Sponsor: Eaton Electric Holdings LLC**

**E.I.N.: 76-0518215    Plan No.: 290  
Plan Year: January 1, 2015 to December 31, 2015**

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**A.    ACTUARIAL COST METHOD**

The actuarial cost method used to determine the target normal cost, target liability and required contribution amounts for the plan is the Traditional Unit Credit Actuarial Cost Method. Under this method, both the target normal cost and target liability are based on the annual accrual of benefits as accruals occur each year.

The target liability for each active plan participant is equal to the actuarial present value of the participant's accrued benefit as of the valuation date. The total target liability of the plan is equal to the sum of such liabilities as determined for each active participant plus the actuarial present value of benefits being paid, or due to be paid, to retirees, beneficiaries and former participants with deferred vested benefits.

The target normal cost for each active participant is equal to the actuarial present value of the benefit expected to be earned during the year starting on the valuation date. The total target normal cost of the plan is the sum of the target normal costs for each active plan participant.

All employees who are plan participants on a valuation date are included in the actuarial valuation.

**B.    ASSET VALUATION METHOD**

The actuarial value of assets is equal to the market value of assets on the valuation date reduced by the sum of:

1. 66.67% of gains and losses of the prior year;
2. 33.33% of gains and losses of the second prior year.

Investment gains and losses are determined by the excess or deficiency of the expected return over the actual return on the market value (including employer contributions receivable for any given year. However, the expected return on assets may be limited by certain statutory interest rates.

The actuarial valuation of assets is further constrained to be not less than 90% or more than 110% of market value (including employer contributions receivable).

**Attachment to 2015 Form 5500 Schedule SB,  
Part V – Statement of Actuarial Assumptions/Methods**

**Plan Name: Cooper Pension Plan  
Plan Sponsor: Eaton Electric Holdings LLC**

**E.I.N.: 76-0518215    Plan No.: 290  
Plan Year: January 1, 2015 to December 31, 2015**

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**C    INTEREST RATE METHODS**

|                                        |                                                                                                           |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------|
| <u>Target Liability Interest Rates</u> | Segment rates for September prior to the valuation date in accordance with Code Section 430(h)(2)(C)(iv). |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------|

|                            |                                                                                                                                       |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| <u>PBGC Interest Rates</u> | Based on the alternative premium funding target and the Target Liability Interest Rates, unadjusted by Code Section 430(h)(2)(C)(iv). |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------|

|                                                                |                            |
|----------------------------------------------------------------|----------------------------|
| <u>Expected Return on Assets/<br/>ASC 960-20 Interest Rate</u> | 8.50% (previously, 8.25%). |
|----------------------------------------------------------------|----------------------------|

**D    ACTUARIAL ASSUMPTIONS**

|                                           |                                                                                                            |
|-------------------------------------------|------------------------------------------------------------------------------------------------------------|
| <u>Pre- and Post-Retirement Mortality</u> | Funding:    Static mortality table in accordance with IRS Regulation 1.430(h)(3)-1 for the valuation year. |
|-------------------------------------------|------------------------------------------------------------------------------------------------------------|

Accounting (ASC 960-20):    RP-2014 Employee and Healthy Annuitant Tables projected with Buck's modified Scale MP-2014 for all years (previously, the 2014 static mortality table).

|                         |     |
|-------------------------|-----|
| <u>Salary Increases</u> | N/A |
|-------------------------|-----|

IRC Maximum Benefit and  
Compensation Limitations

|                      |                    |
|----------------------|--------------------|
| <i>Benefit Limit</i> | \$210,000 for 2015 |
|----------------------|--------------------|

|                           |     |
|---------------------------|-----|
| <i>Compensation Limit</i> | N/A |
|---------------------------|-----|

|                                          |                                                                                                                                                      |
|------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>Cash Balance Interest Credit Rate</u> | 0.25% for 2015 grading up 0.25% per year to an ultimate 1.80% rate (previously, 0.25% for 2014 grading up 0.25% per year to an ultimate 2.50% rate). |
|------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                             |       |
|---------------------------------------------|-------|
| <u>Cash Balance Annuity Conversion Rate</u> | 6.00% |
|---------------------------------------------|-------|

**Attachment to 2015 Form 5500 Schedule SB,  
Part V – Statement of Actuarial Assumptions/Methods**

**Plan Name: Cooper Pension Plan  
Plan Sponsor: Eaton Electric Holdings LLC**

**E.I.N.: 76-0518215    Plan No.: 290  
Plan Year: January 1, 2015 to December 31, 2015**

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**D    ACTUARIAL ASSUMPTIONS (cont'd)**

**Withdrawal Rates**

Sample probabilities are as follows:

| <u>Age</u> | <u>Rate</u>     |                   |
|------------|-----------------|-------------------|
|            | <u>Male (%)</u> | <u>Female (%)</u> |
| 20         | 20.00           | 27.50             |
| 25         | 15.00           | 20.00             |
| 30         | 12.00           | 15.50             |
| 35         | 10.00           | 12.50             |
| 40         | 8.00            | 9.50              |
| 45         | 7.00            | 7.00              |
| 50         | 6.00            | 6.50              |
| 55         | 5.00            | 5.00              |
| 56+        | 0.00            | 0.00              |

**Retirement Age**

Sample probabilities are as follows:

| <u>Age</u> | <u>Rate (%)</u> |
|------------|-----------------|
| 55 – 59    | 5               |
| 60         | 15              |
| 61         | 20              |
| 62         | 25              |
| 63         | 35              |
| 64         | 35              |
| 65 – 67    | 40              |
| 68         | 100             |

Former Retirement Annuity Plan terminated vested participants are assumed to retire at age 65. Former Salaried Plan terminated vested participants are assumed to retire at age 60 for participants with cash balance accounts and at age 65 for participants with traditional deferred annuities.

**Disability Rates**

Sample probabilities are as follows:

| <u>Age</u> | <u>Rate (%)</u> |
|------------|-----------------|
| 20         | 0.00            |
| 25         | 0.09            |
| 30         | 0.10            |
| 35         | 0.13            |
| 40         | 0.20            |
| 45         | 0.33            |
| 50         | 0.58            |
| 55         | 1.02            |
| 60         | 1.60            |
| 65         | 2.28            |

**Attachment to 2015 Form 5500 Schedule SB,  
Part V – Statement of Actuarial Assumptions/Methods**

**Plan Name: Cooper Pension Plan  
Plan Sponsor: Eaton Electric Holdings LLC**

**E.I.N.: 76-0518215    Plan No.: 290  
Plan Year: January 1, 2015 to December 31, 2015**

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**D    ACTUARIAL ASSUMPTIONS (cont'd)**

**Form of Payment**

Former Retirement Annuity Plan terminated vested participants are assumed to elect a single life annuity form of payment.

25% of former Salaried Plan participants with cash balance accounts are assumed to receive their benefit in the form of a single life annuity, and 75% are assumed to receive their benefit in the form of a lump sum. Former Salaried Plan participants with traditional deferred annuities are assumed to receive their benefits in the form of a single life annuity.

**Marital Assumption**

It is assumed that 80% of all participants are married. Husbands are assumed to be three years older than their wives.

**Plan Expenses**

\$1,296,000 (previously, \$1,200,000).

**Attachment to 2015 Form 5500 Schedule SB,  
Line 24 – Change in Actuarial Assumptions**

**Plan Name: Cooper Pension Plan  
Plan Sponsor: Eaton Electric Holdings LLC**

**E.I.N.: 76-0518215    Plan No.: 290  
Plan Year: January 1, 2015 to December 31, 2015**

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The assumed Cash Balance Interest Crediting Rate was changed to 0.25% for 2015 grading up 0.25% per year to an ultimate 1.80% rate (previously, 0.25% for 2014 grading up 0.25% per year to an ultimate 2.50% rate).

For 2015, \$1,296,000 included in target normal cost to cover expected expenses increased (previously, \$1,200,000).

The expected investment return on assets was increased from 8.25% to 8.50% to better reflect anticipated experience.

**Attachment to 2015 Form 5500 Schedule SB,  
Line 22 – Description of Weighted Average Retirement Age**

**Plan Name: Cooper Pension Plan  
Plan Sponsor: Eaton Electric Holdings LLC**

**E.I.N.: 76-0518215    Plan No.: 290  
Plan Year: January 1, 2015 to December 31, 2015**

The average retirement age for Line 22 was calculated by creating a hypothetical life table with retirement as the only decrement, and then computing the average retirement age for the table.

| x  | $q_x^r$ | $l_x$     | ${}_{x-55}p_{55} = l_x / l_{55}$ | $q_x^r * l_x / l_{55}$ | $x * q_x^r * l_x / l_{55}$ |
|----|---------|-----------|----------------------------------|------------------------|----------------------------|
| 55 | 0.05    | 1,000,000 | 1                                | 0.05                   | 2.75                       |
| 56 | 0.05    | 950,000   | 0.95                             | 0.0475                 | 2.66                       |
| 57 | 0.05    | 902,500   | 0.9025                           | 0.04513                | 2.572125                   |
| 58 | 0.05    | 857,375   | 0.85738                          | 0.04287                | 2.4863875                  |
| 59 | 0.05    | 814,506   | 0.81451                          | 0.04073                | 2.4027934                  |
| 60 | 0.15    | 773,781   | 0.77378                          | 0.11607                | 6.9640284                  |
| 61 | 0.2     | 657,714   | 0.65771                          | 0.13154                | 8.0241083                  |
| 62 | 0.25    | 526,171   | 0.52617                          | 0.13154                | 8.1556511                  |
| 63 | 0.35    | 394,628   | 0.39463                          | 0.13812                | 8.7015535                  |
| 64 | 0.35    | 256,508   | 0.25651                          | 0.08978                | 5.7457877                  |
| 65 | 0.4     | 166,730   | 0.16673                          | 0.06669                | 4.3349916                  |
| 66 | 0.4     | 100,038   | 0.10004                          | 0.04002                | 2.6410103                  |
| 67 | 0.4     | 60,023    | 0.06002                          | 0.02401                | 1.6086154                  |
| 68 | 1       | 36,014    | 0.03601                          | 0.03601                | 2.4489368                  |

Average age at retirement 61.495989

**Rounded for Schedule SB item 22 61**

|                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br>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).<br><br><b>► Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210 - 0110<br>1210 - 0089<br><br><div style="font-size: 24pt; font-weight: bold; text-align: center;">2015</div><br><b>This Form is Open to Public Inspection</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I Annual Report Identification Information</b>                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| A This return/report is for:                                                                             | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the forms instr.); or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) _____<br>B This return/report is: <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months).<br>C If the plan is a collectively-bargained plan, check here <input type="checkbox"/><br>D Check box if filing under: <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description) _____ |

|                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                          |            |                                                       |  |                                                                     |  |                                                                  |  |                                                             |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|------------|-------------------------------------------------------|--|---------------------------------------------------------------------|--|------------------------------------------------------------------|--|-------------------------------------------------------------|--|
| <b>Part II Basic Plan Information - enter all requested information</b>                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                          |            |                                                       |  |                                                                     |  |                                                                  |  |                                                             |  |
| <b>1a</b> Name of plan<br><b>COOPER PENSION PLAN</b><br><br><b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><b>EATON ELECTRIC HOLDINGS LLC</b><br><br><b>1000 EATON BOULEVARD</b><br><b>CLEVELAND OH 44122</b> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"><b>1b</b> Three-digit plan number (PN) ►</td> <td><b>290</b></td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/><b>07/01/1993</b></td> </tr> <tr> <td colspan="2"><b>2b</b> Employer Identification Number (EIN)<br/><b>76-0518215</b></td> </tr> <tr> <td colspan="2"><b>2c</b> Plan Sponsor's telephone number<br/><b>440-523-5000</b></td> </tr> <tr> <td colspan="2"><b>2d</b> Business code (see instructions)<br/><b>335900</b></td> </tr> </table> | <b>1b</b> Three-digit plan number (PN) ► | <b>290</b> | <b>1c</b> Effective date of plan<br><b>07/01/1993</b> |  | <b>2b</b> Employer Identification Number (EIN)<br><b>76-0518215</b> |  | <b>2c</b> Plan Sponsor's telephone number<br><b>440-523-5000</b> |  | <b>2d</b> Business code (see instructions)<br><b>335900</b> |  |
| <b>1b</b> Three-digit plan number (PN) ►                                                                                                                                                                                                                                                                                                                                                                                        | <b>290</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                          |            |                                                       |  |                                                                     |  |                                                                  |  |                                                             |  |
| <b>1c</b> Effective date of plan<br><b>07/01/1993</b>                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                          |            |                                                       |  |                                                                     |  |                                                                  |  |                                                             |  |
| <b>2b</b> Employer Identification Number (EIN)<br><b>76-0518215</b>                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                          |            |                                                       |  |                                                                     |  |                                                                  |  |                                                             |  |
| <b>2c</b> Plan Sponsor's telephone number<br><b>440-523-5000</b>                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                          |            |                                                       |  |                                                                     |  |                                                                  |  |                                                             |  |
| <b>2d</b> Business code (see instructions)<br><b>335900</b>                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                          |            |                                                       |  |                                                                     |  |                                                                  |  |                                                             |  |

**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<br>HERE                                                                                    |  | <u>10/17/2016</u>           | GORDON HARMAN<br>Enter name of individual signing as plan administrator       |
| SIGN<br>HERE                                                                                    |  | <u>10/17/2016</u>           | GORDON HARMAN<br>Enter name of individual signing as employer or plan sponsor |
| SIGN<br>HERE                                                                                    |  |                             |                                                                               |
| 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 ☒ 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** 11,505**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).

|                                                                                                                                                 |              |        |
|-------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------|
| <b>a(1)</b> Total number of active participants at the beginning of the plan year .....                                                         | <b>6a(1)</b> | 1,374  |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                               | <b>6a(2)</b> | 1,235  |
| <b>b</b> Retired or separated participants receiving benefits .....                                                                             | <b>6b</b>    | 4,230  |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                              | <b>6c</b>    | 4,488  |
| <b>d</b> Subtotal. Add lines 6a(2), 6b, and 6c .....                                                                                            | <b>6d</b>    | 9,953  |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....                                      | <b>6e</b>    | 1,108  |
| <b>f</b> Total. Add lines 6d and 6e .....                                                                                                       | <b>6f</b>    | 11,061 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... | <b>6g</b>    |        |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....     | <b>6h</b>    | 0      |

**7** Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....**7****8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

1C 1D 1I 3H

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

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

**9b** Plan benefit arrangement (check all that apply)

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

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

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

**b** General Schedules

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

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

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

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

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

**11c** Enter the Receipt Confirmation Code for the 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 \_\_\_\_\_

|                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2015</b><br><br><b>This Form is Open to Public Inspection</b> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

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

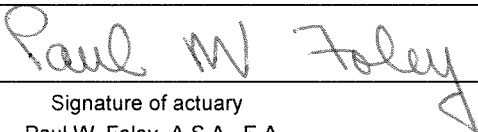
▶ **Round off amounts to nearest dollar.**

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

|                                                                                                         |                                                             |
|---------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| <b>A</b> Name of plan<br>COOPER PENSION PLAN                                                            | <b>B</b> Three-digit plan number (PN) ▶ 290                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>EATON ELECTRIC HOLDINGS LLC | <b>D</b> Employer Identification Number (EIN)<br>76-0518215 |

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                 |                            |                           |                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| <b>Part I Basic Information</b>                                                                                                                                                                                 |                            |                           |                          |
| <b>1</b> Enter the valuation date: Month 01 Day 01 Year 2015                                                                                                                                                    |                            |                           |                          |
| <b>2</b> Assets:                                                                                                                                                                                                |                            |                           |                          |
| <b>a</b> Market value .....                                                                                                                                                                                     |                            | <b>2a</b>                 | 504771529                |
| <b>b</b> Actuarial value .....                                                                                                                                                                                  |                            | <b>2b</b>                 | 487144024                |
| <b>3</b> Funding target/participant count breakdown                                                                                                                                                             | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| <b>a</b> For retired participants and beneficiaries receiving payment .....                                                                                                                                     | 5466                       | 239823938                 | 239823938                |
| <b>b</b> For terminated vested participants .....                                                                                                                                                               | 4665                       | 107733266                 | 107733266                |
| <b>c</b> For active participants .....                                                                                                                                                                          | 1374                       | 40372771                  | 40617152                 |
| <b>d</b> Total .....                                                                                                                                                                                            | 11505                      | 387929975                 | 388174356                |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b) <input type="checkbox"/>                                                                                                |                            |                           |                          |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                       |                            | <b>4a</b>                 |                          |
| <b>b</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 ..... |                            | <b>4b</b>                 |                          |
| <b>5</b> Effective interest rate .....                                                                                                                                                                          | <b>5</b>                   | 6.07 %                    |                          |
| <b>6</b> Target normal cost .....                                                                                                                                                                               | <b>6</b>                   | 1296000                   |                          |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| <b>Statement by Enrolled Actuary</b><br>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. |                                                                                     |
| <b>SIGN HERE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| Signature of actuary<br>Paul W. Foley, A.S.A., E.A.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 07/26/2016                                                                          |
| Type or print name of actuary<br>Transamerica                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Date<br>14-05775                                                                    |
| Firm name<br>24 Prime Park Way<br>Suite 400<br>Natick, MA 01760-1528                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Most recent enrollment number<br>(508) 903-6016                                     |
| Address of the firm                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Telephone number (including area code)                                              |

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 ☐

|                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2015</b><br><br><b>This Form is Open to Public Inspection</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

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.

|                                                                                                                                                         |                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| <b>A</b> Name of plan<br>COOPER PENSION PLAN                                                                                                            | <b>B</b> Three-digit plan number (PN) ▶ 290 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>EATON ELECTRIC HOLDINGS LLC                                                 |                                             |
| <b>D</b> Employer Identification Number (EIN)<br>76-0518215                                                                                             |                                             |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B               |                                             |
| <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |                                             |

|                                                                                                                                                                                                                 |                            |                           |                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| <b>Part I Basic Information</b>                                                                                                                                                                                 |                            |                           |                          |
| <b>1</b> Enter the valuation date: Month 01 Day 01 Year 2015                                                                                                                                                    |                            |                           |                          |
| <b>2</b> Assets:                                                                                                                                                                                                |                            |                           |                          |
| <b>a</b> Market value .....                                                                                                                                                                                     |                            | <b>2a</b>                 | 504771529                |
| <b>b</b> Actuarial value .....                                                                                                                                                                                  |                            | <b>2b</b>                 | 487144024                |
| <b>3</b> Funding target/participant count breakdown                                                                                                                                                             | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| <b>a</b> For retired participants and beneficiaries receiving payment .....                                                                                                                                     | 5466                       | 239823938                 | 239823938                |
| <b>b</b> For terminated vested participants .....                                                                                                                                                               | 4665                       | 107733266                 | 107733266                |
| <b>c</b> For active participants .....                                                                                                                                                                          | 1374                       | 40372771                  | 40617152                 |
| <b>d</b> Total .....                                                                                                                                                                                            | 11505                      | 387929975                 | 388174356                |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b) <input type="checkbox"/>                                                                                                |                            |                           |                          |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                       |                            | <b>4a</b>                 |                          |
| <b>b</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 ..... |                            | <b>4b</b>                 |                          |
| <b>5</b> Effective interest rate .....                                                                                                                                                                          | <b>5</b>                   | 6.07 %                    |                          |
| <b>6</b> Target normal cost .....                                                                                                                                                                               | <b>6</b>                   | 1296000                   |                          |

**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.

|                                                                      |                                                 |  |
|----------------------------------------------------------------------|-------------------------------------------------|--|
| <b>SIGN HERE</b>                                                     |                                                 |  |
| Signature of actuary<br>Paul W. Foley, A.S.A., E.A.                  | Date<br>14-05775                                |  |
| Type or print name of actuary<br>Transamerica                        | Most recent enrollment number<br>(508) 903-6016 |  |
| Firm name<br>24 Prime Park Way<br>Suite 400<br>Natick, MA 01760-1528 | Telephone number (including area code)          |  |
| Address of the firm                                                  |                                                 |  |

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

**For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.** **Schedule SB (Form 5500) 2015**  
v. 150123

**Part II Beginning of Year Carryover and Prefunding Balances**

|                                                                                                                                                                      | (a) Carryover balance | (b) Prefunding balance |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                                             | 0                     | 63099013               |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                          | 0                     | 0                      |
| <b>9</b> Amount remaining (line 7 minus line 8) .....                                                                                                                | 0                     | 63099013               |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>8.45</u> % .....                                                                                 | 0                     | 5331867                |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                                                                                       |                       |                        |
| <b>a</b> Present value of excess contributions (line 38a from prior year) .....                                                                                      |                       | 0                      |
| <b>b(1)</b> 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 <u>6.29</u> % ..... |                       | 0                      |
| <b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                                 |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....                                                                        |                       | 0                      |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                                                      |                       | 0                      |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                                                    | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                                         | 0                     | 68430880               |

**Part III Funding Percentages**

|                                                                                                                                                                            |           |          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 107.86 % |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 125.49 % |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 101.05 % |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | %        |

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

| (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ▶</b>          |                                   |                                 | <b>18(b)</b>             |                                   | <b>18(c)</b>                    |

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

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

**20** Quarterly contributions and liquidity shortfalls:

|                                                                                                                         |                                                                     |
|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>a</b> Did the plan have a "funding shortfall" for the prior year? .....                                              | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b> If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ..... | <input type="checkbox"/> Yes <input type="checkbox"/> No            |
| <b>c</b> 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**

|                                                                                                                                                                                              |                        |                        |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                        |                        |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>4.72 % | 2nd segment:<br>6.11 % | 3rd segment:<br>6.81 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....                                                                                                                                                 |                        |                        |                        | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                        |                        |                        | <b>22</b> 61                                        |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |                        |                                                     |

**Part VI Miscellaneous Items**

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

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

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

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6) .....                                                                                                                                           | <b>31a</b>          | 1296000            |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>          | 1296000            |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 0                   | 0                  |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> 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 ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) .....                                                         | <b>34</b>           | 0                  |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement .....                                                                                                               | 0                   | 0                  | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  | <b>36</b>           | 0                  |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  | <b>37</b>           | 0                  |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>          | 0                  |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          | 0                  |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  | <b>40</b>           | 0                  |               |

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

|                                                                                                |                                                                                                                         |   |  |
|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|---|--|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                |                                                                                                                         |   |  |
| <b>a</b> Schedule elected .....                                                                | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                               |   |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....               | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |   |  |
| <b>42</b> Amount of acceleration adjustment .....                                              | <b>42</b>                                                                                                               | 0 |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years ..... | <b>43</b>                                                                                                               | 0 |  |