

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☒ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☐ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>ROBERTSON-CECO CORPORATION MASTER PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1987</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1987</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/1987</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>ROBERTSON-CECO II CORPORATION</u> <u>10943 N SAM HOUSTON PKWY W</u> <u>HOUSTON, TX 77064-5758</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>36-3479146</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>281-897-7788</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>332300</u></td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>36-3479146</u>	2c Sponsor's telephone number <u>281-897-7788</u>	2d Business code (see instructions) <u>332300</u>	
2b Employer Identification Number (EIN) <u>36-3479146</u>					
2c Sponsor's telephone number <u>281-897-7788</u>					
2d Business code (see instructions) <u>332300</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.

SIGN HERE	Filed with authorized/valid electronic signature.	10/18/2016	KATY THEROUX
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address ROBERTSON-CECO II CORPORATION 10943 N SAM HOUSTON PKWY W HOUSTON, TX 77064-5758		3b Administrator's EIN 36-3479146
		3c Administrator's telephone number 281-897-7788
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 2395
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants		6a 174
b Retired or separated participants receiving benefits		6b 1072
c Other retired or separated participants entitled to future benefits		6c 835
d Subtotal. Add lines 6a , 6b , and 6c		6d 2081
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e 240
f Total. Add lines 6d and 6e		6f 2321
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1C 1I 3H		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

▶ **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 <u>ROBERTSON-CECO CORPORATION MASTER PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ROBERTSON-CECO II CORPORATION</u>	D Employer Identification Number (EIN) <u>36-3479146</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2013</u>	
2 Assets:	
a Market value	2a <u>37870768</u>
b Actuarial value	2b <u>37848905</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>1324</u> <u>30495051</u>
b For terminated vested participants.....	3b <u>883</u> <u>6246579</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>3485</u>
(2) Vested benefits	3c(2) <u>2971726</u>
(3) Total active.....	3c(3) <u>188</u> <u>2975211</u>
d Total.....	3d <u>2395</u> <u>39716841</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>6.53</u> %
6 Target normal cost	6 <u>553623</u>

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		<u>09/24/2014</u>
	Signature of actuary	Date
<u>DEEP MANDAL</u>		<u>14-06613</u>
	Type or print name of actuary	Most recent enrollment number
<u>HEWITT ASSOCIATES LLC</u>		<u>281-882-6370</u>
	Firm name	Telephone number (including area code)
<u>9500 LAKESIDE BLVD</u> <u>WOODLANDS, TX 77381</u>		
	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) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>9.16</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		55591
b Interest on (a) using prior year's effective interest rate of <u>6.84</u> % except as otherwise provided (see instructions)		3802
c Total available at beginning of current plan year to add to prefunding balance		59393
d Portion of (c) to be added to prefunding balance		59393
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	59393

Part III Funding Percentages		
14 Funding target attainment percentage	14	95.14 %
15 Adjusted funding target attainment percentage	15	95.14 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	98.67 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/12/2013	50790	0			
07/08/2013	111177	0			
10/16/2013	111177	0			
01/06/2014	111177	0			
09/12/2014	628725	0			
			Totals ►	18(b)	1013046
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	932297
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☒ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:			
a Segment rates:	1st segment: 5.23%	2nd segment: 6.51%	3rd segment: 7.16 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 64
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....		31a	553623
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment.....	1927329		437543
b Waiver amortization installment			
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...		34	991166
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....		59393	59393
36 Additional cash requirement (line 34 minus line 35).....		36	931773
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	932297
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	524
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	524
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

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

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected		☐ 2 plus 7 years	☐ 15 years
b Eligible plan year(s) for which the election in line 41a was made		☐ 2008	☐ 2009 ☐ 2010 ☐ 2011
42 Amount of acceleration adjustment		42	
43 Excess installment acceleration amount to be carried over to future plan years		43	

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2013
		This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013	
A Name of plan ROBERTSON-CECO CORPORATION MASTER PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ROBERTSON-CECO II CORPORATION	D Employer Identification Number (EIN) 36-3479146

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

HEWITT ASSOCIATES, LLC

36-2235791

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	NONE	261508	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NORTHERN TRUST COMPANY

36-1561860

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 13	NONE	74188	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

DIMEO SCHNEIDER & ASSOCIATES

36-4001764

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 13	NONE	51433	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

JB INVESTMENT MANAGER, LLC

61-1550321

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
17	NONE	30051	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MCCONNELL & JONES, LLP

76-0488832

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	13400	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>ROBERTSON-CECO CORPORATION MASTER PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ROBERTSON-CECO II CORPORATION</u>	D Employer Identification Number (EIN) <u>36-3479146</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>NT COLLECTIVE EAFE INDEX FUND- LEND</u>		
b Name of sponsor of entity listed in (a): <u>NORTHERN TRUST GLOBAL INVESTMENTS</u>		
c EIN-PN <u>45-6138589-017</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3049771</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>NT COLLECTIVE S&P 500 INDEX FUND- L</u>		
b Name of sponsor of entity listed in (a): <u>NORTHERN TRUST GLOBAL INVESTMENTS</u>		
c EIN-PN <u>45-6138589-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>6799648</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>NT COLLECTIVE RUSSEL 2000 INDEX FUN</u>		
b Name of sponsor of entity listed in (a): <u>NORTHERN TRUST GLOBAL INVESTMENTS</u>		
c EIN-PN <u>45-6138589-009</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2617074</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>NT COLLECTIVE SHORT TERM INVESTMENT</u>		
b Name of sponsor of entity listed in (a): <u>NORTHERN TRUST GLOBAL INVESTMENTS</u>		
c EIN-PN <u>45-6138589-084</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3863537</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>ROBERTSON-CECO CORPORATION MASTER PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROBERTSON-CECO II CORPORATION</u>	D Employer Identification Number (EIN) <u>36-3479146</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1	Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)	0	739902
	(2) Participant contributions.....	1b(2)		
	(3) Other.....	1b(3)	172204	152625
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
	(2) U.S. Government securities	1c(2)	10148805	9555685
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)	6195107	5841096
	(B) All other.....	1c(3)(B)	473219	449641
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common.....	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)	3303852	0
	(6) Real estate (other than employer real property).....	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans.....	1c(8)		
	(9) Value of interest in common/collective trusts	1c(9)	12723995	16330030
	(10) Value of interest in pooled separate accounts	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities.....	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	5025790	4694620
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	38042972	37763599

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	38042972	37763599
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1013046	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1013046

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)	314318	
(C) Corporate debt instruments	2b(1)(C)	268805	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		583123

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	100062	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		100062

(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	7222061	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	6950424	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		271637

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		3160041
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-431233
c Other income.....	2c		-997353
d Total income. Add all income amounts in column (b) and enter total.....	2d		3699323

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	3372140	
(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)		3372140
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)	274908	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	81484	
(4) Other.....	2i(4)	250164	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		606556
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3978696

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-279373
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: MCCONNELL & JONES LLP

(2) EIN: 76-0488832

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

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

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>ROBERTSON-CECO CORPORATION MASTER PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROBERTSON-CECO II CORPORATION</u>	D Employer Identification Number (EIN) <u>36-3479146</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>36-3046063</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>36</u>

Part II	Funding Information (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)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....	6a		
b Enter the amount contributed by the employer to the plan for this plan year.....	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?.....	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☒ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☒ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:

Stock: 32.0% Investment-Grade Debt: 45.0% High-Yield Debt: 0.0% Real Estate: 4.0% Other: 19.0%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☒ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate line 19(b)?

☒ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

Robertson-Ceco Corporation Master Pension Plan

**Independent Auditors' Report
and Financial Statements**

December 31, 2013 and 2012

Robertson-Ceco Corporation Master Pension Plan
December 31, 2013 and 2012
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Independent Auditors' Report

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

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Robertson-Ceco Corporation Master Pension Plan (the Plan), which comprise the Statements of Net Assets Available for Benefits as of December 31, 2013 and 2012, and the related Statements of Changes in Net Assets Available for Benefits for the years then ended and the related Notes to Financial Statements.

Plan Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), Plan management instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Note 3, which was certified by The Northern Trust Company, the trustee of the Plan (Trustee), except for comparing such information with the related information included in the financial statements. We have been informed by Plan management that the Trustee holds the Plan's investment assets and executes investment transactions. Plan management has obtained a certification from the Trustee as of December 31, 2013 and 2012 and for the years then ended, that the information provided to Plan management by the Trustee is complete and accurate.

Disclaimer of Opinion

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

Correction of Error

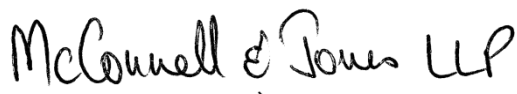
As discussed in Note 10 to the financial statements, certain employer contributions receivable were not reported in the financial statements originally issued on September 30, 2014, resulting in the understatement of total contributions for the year ended December 31, 2013 and Net Assets Available for Benefits as of December 31, 2013.. Our opinion is not modified with respect to this matter.

Other Matter

The supplemental schedules listed in the table of contents as of and for the year ended December 31, 2013 are required by DOL Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are 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 these supplemental schedules.

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

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



Houston, Texas

September 30, 2014

(except for Note 10, as to which the date is November 23, 2015)

Robertson-Ceco Corporation Master Pension Plan

Statements of Net Assets Available for Benefits

December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Assets		
Investments, at fair value		
U.S. government securities	\$ 9,555,685	\$ 10,148,805
Partnerships/joint venture interest	-	3,303,852
Corporate bonds	6,290,737	6,668,326
Common/collective trusts	16,330,030	12,723,995
Registered investment companies	<u>4,694,620</u>	<u>5,025,790</u>
Total investments	<u>36,871,072</u>	<u>37,870,768</u>
Receivables		
Employer's contributions	739,902	-
Accrued interest and dividends	<u>152,625</u>	<u>172,204</u>
Total receivables	<u>892,527</u>	<u>172,204</u>
Net Assets Available for Benefits	<u>\$ 37,763,599</u>	<u>\$ 38,042,972</u>

Robertson-Ceco Corporation Master Pension Plan

Statements of Changes in Net Assets Available for Benefits

Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Additions		
Investment Income		
Net appreciation in fair value of investments	\$ 2,003,091	\$ 2,469,100
Interest and dividends	<u>683,186</u>	<u>798,092</u>
Net investment income	<u>2,686,277</u>	<u>3,267,192</u>
Contributions		
Employer	<u>1,013,046</u>	<u>513,800</u>
Total additions	<u>3,699,323</u>	<u>3,780,992</u>
Deductions		
Benefits paid directly to participants	3,372,140	3,679,661
Administrative expenses	<u>606,556</u>	<u>553,623</u>
Total deductions	<u>3,978,696</u>	<u>4,233,284</u>
Net Decrease	(279,373)	(452,292)
Net Assets Available for Benefits, Beginning of Year	<u>38,042,972</u>	<u>38,495,264</u>
Net Assets Available for Benefits, End of Year	<u>\$ 37,763,599</u>	<u>\$ 38,042,972</u>

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

December 31, 2013 and 2012

Note 1: Description of the Plan

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

General

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

Pension Benefits

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

Death and Disability Benefits

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

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

Funding Policy

All contributions to the Plan by the Company are based on estimates provided by actuaries using the projected unit credit cost method. The Company's policy is to fund pension costs at or above actuarially determined minimums. The minimum funding requirements of ERISA have been met for the years ended December 31, 2013 and 2012.

Plan Termination

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

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

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

December 31, 2013 and 2012

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

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

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

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

Valuation of Investments and Income Recognition

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

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

Contributions

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

Payments of Benefits

Benefit payments are recorded when paid.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, disclosure of contingent assets and liabilities and the actuarial present value of accumulated Plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Management's Review of Subsequent Events

In preparing the accompanying financial statements, Plan management has reviewed all known events that have occurred after December 31, 2013, and through September 30, 2014, for inclusion in the financial statements and footnotes.

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

December 31, 2013 and 2012

Note 3: Investments (Certified by Trustee)

The Plan's investments are held in custody by The Northern Trust Company. The following table presents the Plan's investments. Investments that represent 5% or more of total Plan net assets in either year are separately identified.

	2013	2012
U.S. government securities		
Notes, Due 5/15/16, 5.125%	1,108,203 *	2,133,281
Other less than 5%	8,447,482	8,015,524
Registered investment companies		
PIMCO Commodity Real Return	1,716,485 *	2,014,875
Other less than 5%	2,978,134	3,010,915
Partnership/Joint Venture interest		
Grosvenor Institutional Partners, LP	- *	3,303,852
Common/Collective trusts		
Daily S&P 500 Equity Index Fund	6,799,648	5,994,808
Daily EAFE Index Fund	3,049,771	2,935,011
Collective Short Term Investment Fund	3,863,537	1,914,067
Daily Russell 2000 Equity Index Fund Lending	2,617,074	1,880,109 *
Corporate bonds	6,290,738	6,668,326
Total investments	<u>\$36,871,072</u>	<u>\$37,870,768</u>

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

During the years ended 2013 and 2012, the Plan's investments (including gains and losses on investments bought, sold and held during the year) appreciated in value by \$2,003,091 and \$2,469,100, respectively, as follows:

	2013	2012
U.S. government securities	\$ (697,891)	\$ (38,900)
Corporate bonds	(376,176)	(3,150)
Partnership/Joint Venture interest	348,351	251,609
Common/Collective trusts	3,156,566	1,689,340
Registered investment companies	(431,234)	497,691
Other income	3,475	72,510
Net appreciation in fair value	<u>\$ 2,003,091</u>	<u>\$ 2,469,100</u>

Interest and dividends realized on the Plan's investments for the years ended 2013 and 2012 was \$683,186 and \$798,092, respectively.

Note 4: Fair Value Measurements

FASB ASC 820 *Fair Value Measurements and Disclosures* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

December 31, 2013 and 2012

quoted prices in an active market for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurement). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1

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

Level 2

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

Level 3

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

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 and 2012.

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

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

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

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

Partnerships/Joint Venture interests: The Plan interest in this fund has been estimated using the net asset value of the Plan's ownership interest in the partners' capital. The value of the multi-strategy hedge fund-of-funds is based on the fair value of the underlying investments. Marketable securities are valued based on observable inputs such as quoted market prices. Non-marketable securities are valued based on observable and unobservable inputs to determine the value that might reasonably be expected to be received in the normal course of business.

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

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

December 31, 2013 and 2012

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Level 1:		
Mutual funds:		
Growth funds	\$1,360,633	\$1,414,434
Real estate funds	1,617,501	1,596,481
Commodity linked funds	1,716,485	2,014,875
Government securities	9,555,685	10,148,805
Corporate bonds:		
Aaa credit rating	611,579	643,145
Aa2 credit rating	461,632	341,667
A1 credit rating	1,706,464	1,710,958
Aa1 credit rating	354,105	231,699
A2 credit rating	1,141,690	1,743,886
Aa3 credit rating	697,869	1,211,085
A3 credit rating	867,757	312,667
Baa1 credit rating	449,642	473,219
	<u>20,541,042</u>	<u>21,842,921</u>
Level 2:		
Common/collective trusts	16,330,030	12,723,995
	<u>16,330,030</u>	<u>12,723,995</u>
Level 3:		
Partnerships / Joint Venture interest	-	3,303,852
	<u>-</u>	<u>3,303,852</u>
Total assets at fair value	<u>\$36,871,072</u>	<u>\$37,870,768</u>

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the years ended December 31, 2013 and 2012.

	<u>2013</u>	<u>2012</u>
Partnerships / Joint Venture interest:		
Balance, beginning of year	\$ 3,303,852	\$ 3,052,243
Realized gains	348,351	-
Unrealized gains related to instruments still held at reporting date	-	251,609
Sales and settlements	(3,652,203)	-
Balance, end of year	<u>\$ -</u>	<u>\$ 3,303,852</u>

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

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

December 31, 2013 and 2012

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

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

Note 5: Net Asset Value Per Share

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

The following tables summarize the Plan's investments for which the fair value is estimated using the investment's NAV as of December 31, 2013 and 2012:

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

December 31, 2012	Fair value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common/collective trusts	\$12,723,995	N/A	Daily	Trade date minus one day
Partnerships/joint venture interest	\$3,303,852	N/A	Quarterly, semi-annually, annually	Between 30 and 90 days

Note 6: Accumulated Plan Benefits

Accumulated Plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated Plan benefits include benefits expected to be paid to (1) retired or terminated employees or their beneficiaries, (2) beneficiaries of employees who have died and (3) present employees or their beneficiaries. Benefits under the Plan are determined as described in Note 1.

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

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

December 31, 2013 and 2012

An actuary from AON Hewitt determined the actuarial present value of accumulated plan benefits as of January 1, 2013 and January 1, 2012, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

The accumulated plan benefit information as of January 1, 2013:

Actuarial present value of accumulated plan benefits	
Vested benefits:	
Participants currently receiving payments	\$ 26,243,968
Other participants	14,754,128
Nonvested benefits	3,584
Total actuarial present value of accumulated plan benefits	<u>\$ 41,001,680</u>

Changes in the actuarial present value of accumulated plan benefits for the year ended January 1, 2013 as follows:

Actuarial present value of accumulated plan benefits	
Beginning of year	\$ 39,597,804
Increase (decrease) during the year attributable to:	
Interest accumulation	2,456,151
Assumption changes	2,440,821
Benefits paid	(3,679,661)
Other changes	<u>186,565</u>
Net increase/decrease	<u>1,403,876</u>
Actuarial present value of accumulated plan benefits	
End of year	<u>\$ 41,001,680</u>

Significant actuarial assumptions underlying the actuarial computations for the year ended January 1, 2013 were as follows:

- Discount rate: 6.00%
- Cash balance interest crediting rate: 4%
- Mortality basis: 2013 Static Mortality Table for Annuitants and Non-Annuitants

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

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

December 31, 2013 and 2012

Note 7: Related Party Transactions

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

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

Note 8: Income Tax Status

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

US GAAP requires Plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The Plan management has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan management believes it is no longer subject to income tax examinations for years prior to 2010.

Note 9: Risks and Uncertainties

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

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

Note 10: Re-issue of the 2013 Report due to Correction of an Error

As a result of the procedures performed during the Plan's 2014 audit, it was noted that contributions receivable were not reported in the 2013 financial statements originally issued on

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

December 31, 2013 and 2012

September 30, 2014, resulting in the understatement of Total Net Assets Available for Benefits and employer contributions as of and for the year ended December 31, 2013. The correction was made to the Statement of Net Assets Available for Benefits as of December 31, 2013 as well as Statement of Changes in Net Assets Available for Benefits for the Year Ended December 31, 2013 to include these contributions receivable.

Supplementary Information

Robertson-Ceco Corporation Master Pension Plan

EIN: 36-3479146 PN: 001

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

As of December 31, 2013

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	COMMON / COLLECTIVE TRUST:			
*	THE NORTHERN TRUST COMPANY	MFB NT COLLECTIVE EAFE INDEX FUND	\$ 2,333,106	\$ 3,049,771
*	THE NORTHERN TRUST COMPANY	COLTV SHORT TERM INVT FD	3,863,537	3,863,537
		MFB NTGI-QM COLTV DAILY RUSSELL 2000 EQTY		
*	THE NORTHERN TRUST COMPANY	INDEX	1,432,017	2,617,074
		MFB NTGI-QM COLTV DAILY S&P 500 EQTY INDEX FD-		
*	THE NORTHERN TRUST COMPANY	LENDING	4,046,117	6,799,648
	TOTAL COMMON / COLLECTIVE TRUST			16,330,030
	MUTUAL FUNDS:			
	DIMENSIONAL FUND ADVISORS LTD.	MFO DFA EMERGING MARKETS VALUE	1,337,085	1,360,633
	FIRST AMERICAN	MFO NUVEEN REAL ESTATE CLASS I	1,675,329	1,617,501
		MFO PIMCO FDS PAC INVT MGMT SER COMMODITY		
	PIMCO	REAL RETURN	2,953,661	1,716,485
	TOTAL MUTUAL FUNDS			4,694,619
	U.S. GOVERNMENT SECURITIES:			
	U.S. GOVERNMENT SECURITIES	6.250% Due 08-15-23	1,514,888	1,669,890
	U.S. GOVERNMENT SECURITIES	6.875% Due 08-15-25	1,303,088	1,425,555
	U.S. GOVERNMENT SECURITIES	1.75% Due 05-15-23	927,617	901,328
	U.S. GOVERNMENT SECURITIES	1.625% Due 11-15-22	729,609	676,992
	U.S. GOVERNMENT SECURITIES	2.75% Due 11-15-23	295,770	293,484
	U.S. GOVERNMENT SECURITIES	4.500% Due 02-15-16	301,540	325,945
	U.S. GOVERNMENT SECURITIES	5.125% Due 05-15-16	1,058,377	1,108,203
	U.S. GOVERNMENT SECURITIES	4.000% Due 08-15-18	127,363	138,643
	U.S. GOVERNMENT SECURITIES	2.625% Due 11-15-20	232,725	254,063
	U.S. GOVERNMENT SECURITIES	1.500% Due 06-30-16	748,096	767,285
	U.S. GOVERNMENT SECURITIES	1.000% Due 09-30-16	497,793	504,297
	U.S. GOVERNMENT SECURITIES	2.000% Due 11-15-21	500,332	477,227
	U.S. GOVERNMENT SECURITIES	1.750% Due 05-15-22	505,332	462,344
	U.S. GOVERNMENT SECURITIES	0.000% Due 11-15-18	340,168	550,429
	TOTAL U.S. GOVERNMENT SECURITIES			9,555,685
	CORPORATE DEBT INSTRUMENTS:			
	AT & T Inc.	AT&T INC 5.800% Due 02-15-19	205,212	229,272
	ABBOTT LABORATORIES	ABBOTT LABS 4.125% Due 05-27-20	150,708	161,516
	ANHEUSER	ANHEUSER 2.5% DUE 07-15-22	136,571	138,745
	Apple Inc	Apple Inc 2.4% DUE5-3-23	143,751	134,882
	BANK NEW YORK	BANK NEW YORK 3.550% Due 09-23-21	129,625	127,893
	Berkshire Hathaway	Berkshire Hathaway 3% DUE 2-11-23	149,039	141,655
	BLACKROCK	BLACKROCK 5.000% DUE 12-10-19	174,791	169,364
	CISCO SYS INC.	CISCO SYS INC 4.450% Due 01-15-2020	135,870	136,333
	COLGATE PALMOLIVE	COLGATE PALMOLIVE 1.95% Due 2-01-23	54,135	52,153
	DUPONT EI NEMOUR	DUPONT EI NEMOUR DD 5.750% Due 03-15-19	84,551	85,377
	FPL GROUP CAP INC	FPL GROUP CAP INC 7.875% Due 12-15-15	232,670	226,052
	GEN DYNAMICS	GEN DYNAMICS 2.250% DUE 11-15-22	123,603	112,234
	GENERAL ELECTRIC CAP CORPORATION	GENERAL ELEC CAP CORP 4.650% Due 10-17-21	163,646	163,417
	GEORGIA PWR CO	GEORGIA PWR CO 2.85% DUE 05-15-22	149,844	141,559
	GLAXO SMITH KLINE	GLAXO SMITH KLINE 2.8% DUE 3-18-23	173,014	162,075
	GOOGLE INC	GOOGLE INC 3.625% DUE 05-19-21	84,614	78,202
	HOME DEPOT	HOME DEPOT INC 2.7% DUE 4-1-23	174,967	161,324
	INTL BUSINESS MACHINES CORP (IBM)	INTERNATIONAL BUSINESS MA 3.375% Due 08-01-2023	146,417	146,146
	JPMORGAN CHASE & CO	JPMORGAN CHASE & 4.35% DUE 08-15-2021	205,400	210,784
	JOHNSON & JOHNSON	JOHNSON & JOHNSON 5.150% Due 07-15-18	168,548	170,685
	ELI LILLY & CO	ELI LILLY & CO 5.200% Due 03-15-17	236,512	228,907
	MCDONALDS CORPORATION	MCDONALDS CORP MED TERM N 5.800% Due 10-15-17	216,388	230,584
	MERK & CO. INC	MERCK & CO INC 5.000% Due 06-30-19	158,138	169,904
	MICROSOFT CORPORATION	MICROSOFT CORP 4.200% Due 06-01-19	401,600	440,893
	NOVARTIS CAP CORP	NOVARTIS CAP CORP 2.4% DUE 9-21-22	161,637	160,445
	ORACLE CORPORATION	ORACLE CORP 5.000% Due 07-08-19	199,206	226,417
	PEPSICO INC	PEPSICO INC 2.75% DUE 3-31-2023	141,554	138,834
	PNC FDG CORP	PNC FDG CORP 3.300% DUE 03-08-2022	149,166	147,397
	PFIZER INC	PFIZER INC 5.350% Due 03-15-15	107,102	105,665
	PROCTER & GAMBLE CO	PROCTER & GAMBLE CO 4.700% Due 02-15-19	151,730	167,541
	SHELL INTERNATIONAL FINANCE	SHELL INTL FIN 4.300% Due 09-22-19	200,300	219,223
	TARGET CORP	TARGET CORP 6.000% Due 01-15-18	172,635	173,225
	U S BANCORP MEDIUM TERM NTS	U S BANCORP MEDIUM TERM NTS 3% DUE 3-15-22	152,985	145,046
	3M CO	3M CO NT 2 DUE 06-26-2022	75,370	68,436
	UTD PARCEL	UNITED PARCEL SERVICE 5.500% Due 01-15-18	164,433	171,585
	WAL-MART STORES, INC.	WAL MART STORES INC 5.800% Due 02-15-18	175,110	173,339
	WALGREEN CO	WALGREEN CO NT 5.25 DUE 01-15-2019	202,212	223,589
	WELLS FARGO & CO	WELLS FARGO & CO 3.5% DUE 03-08-2022	150,284	150,040
	TOTAL CORPORATE DEBT INSTRUMENTS:			6,290,738
			\$ 32,926,888	\$ 36,871,072

Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001
Schedule H, Line 4j – Schedule of Reportable Transactions
For the Year Ended December 31, 2013

The following page represents the reportable transactions for the year ended December 31, 2013 of the Robertson-Ceco Corporation Master Pension Plan

5500 Supplemental Schedules

1 JAN 13 - 31 DEC 13

Account Name R-C II RETIREMENT TRUST Account number RCIHAL

Page 9 of 32

◆ 5% Report - Part A

Single Transaction in Excess of 5%

Security Description / Asset ID	Shares/Par Value	Date	Acquisition Price	Disposition Price	Lease Rental	Expenses Incurred	Cost	Current Value on Transaction Date	Net Gain/Loss
Partnership/Joint Venture Interests									
United States - USD									
GROSVENOR INSTITUTIONAL PARTNERS, LP CUSIP: 000468462	-2,949,999.00	18 Oct 13		0.00		0.00	2,949,999.00	2,949,999.00	0.00
Value of Interest in Common/Collective Trusts									
United States - USD									
COLTV SHORT TERM INVT FD CUSIP: 195998AD1	3,466,238.00	18 Oct 13	1.00			0.00	3,466,238.00	3,466,238.00	0.00

NOTE: TRANSACTIONS ARE BASED ON THE 2012-12-31 VALUE (INCLUDING ACCRUALS) OF 38,042,972.83

5500 Supplemental Schedules

1 JAN 13 - 31 DEC 13

Account Name R-C II RETIREMENT TRUST
Account number RCIHAL

Page 11 of 32

◆ 5% Report - Part C Summary

Series of Transactions by Issue in Excess of 5%

Security Description / Asset ID		Number of Transactions	Transaction Aggregate		Lease Rental	Expenses Incurred	Cost of Asset	Current Value of Asset on Transaction
			Acquisition Price	Disposition Price				
COLTV SHORT TERM INVT FD CUSIP: 195998AD1	Total acquisitions	110	7,541,248.97			0.00	7,541,248.97	7,541,248.97
	Total dispositions	45		5,591,779.32		0.00	5,591,779.32	5,591,779.32
GROSVENOR INSTITUTIONAL PARTNERS, LP CUSIP: 000468462	Total dispositions	1		2,949,999.00		0.00	2,949,999.00	2,949,999.00

NOTE: TRANSACTIONS ARE BASED ON THE 2012-12-31 VALUE (INCLUDING ACCRUALS) OF 38,042,972.83

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

**Schedule SB, Line 26—Schedule of Active Participant Data
 As of January 1, 2013**

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

EIN: 36-3479146 PN: 001

Number of Participants and Average Cash Balance Account

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34										
35-39										
40-44					5	6	2			
45-49					4	12	8			
50-54					2	9	7	5		
55-59					5	9	9	9	18	3
60-64					2	4	7	7	10	19
65-69						2	6	1	5	9
70+						2	1			

N-188

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

Schedule SB, Part V—Statement of Actuarial Assumptions

Interest Rates for Minimum Funding Purposes	Based on segment rates with four month lookback (as of September 2012), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under the Highway and Transportation Funding Act of 2014.
1st Segment Rate	5.23%.
2nd Segment Rate	6.51%.
3rd Segment Rate	7.16%.
Interest Rates for Maximum Tax Purposes	Based on segment rates with four month lookback (as of September 2012), without regard to the interest rate stabilization corridor.
1st Segment Rate	1.75%.
2nd Segment Rate	4.62%.
3rd Segment Rate	5.72%.
Cash Balance Interest Crediting Rate	4.00%.
Lump Sum Conversion Interest Rates	Same as interest rates above for minimum funding purposes.
Retirement Age	
Active Participants	See Table 1.
Terminated Vested Participants	Age 65.
Mortality Rates	
Healthy and Disabled	2013 Static Mortality Table for Annuitants and Non-Annuitants Per §1.430(h)(3)-1(e).
For Lump Sums	2013 plan year 417(e)(3) mortality table.
Withdrawal Rates	See Table 2.
Disability Rates	See Table 3.
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$205,000 and the IRC section 401(a)(17) compensation limit of \$255,000.

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

Valuation of Plan Assets

Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.

A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Expected Return on Assets

2011 Plan Year	6.57%.
2012 Plan Year	6.50%.

Administrative Expenses Included in Target Normal Cost	\$553,623.
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Actuarial Method	Standard unit credit cost method.
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Valuation Date	January 1, 2013.
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Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule H, Line 4j – Schedule of Reportable Transactions
For the Year Ended December 31, 2013

The following page represent the reportable transactions for the year ended December 31, 2013 of the Robertson-Ceco Corporation Master Pension Plan

◆ 5% Report - Part A

Single Transaction in Excess of 5%

Security Description / Asset ID	Shares/Par Value	Date	Acquisition Price	Disposition Price	Lease Rental	Expenses Incurred	Cost	Current Value on Transaction Date	Net Gain/Loss
Partnership/Joint Venture Interests									
United States - USD									
GROSVENOR INSTITUTIONAL PARTNERS, LP CUSIP: 000468462	-2,949,999.00	18 Oct 13		0.00		0.00	2,949,999.00	2,949,999.00	0.00
Value of Interest in Common/Collective Trusts									
United States - USD									
COLTV SHORT TERM INVT FD CUSIP: 195998AD1	3,466,238.00	18 Oct 13	1.00			0.00	3,466,238.00	3,466,238.00	0.00

NOTE: TRANSACTIONS ARE BASED ON THE 2012-12-31 VALUE (INCLUDING ACCRUALS) OF 38,042,972.83

◆ 5% Report - Part C Summary

Series of Transactions by Issue in Excess of 5%

Security Description / Asset ID	Number of Transactions	Transaction Aggregate Acquisition Price	Lease Rental	Expenses Incurred	Cost of Asset	Current Value of Asset on Transaction
COLTV SHORT TERM INVT FD CUSIP: 195998AD1	Total acquisitions 110	7,541,248.97		0.00	7,541,248.97	7,541,248.97
	Total dispositions 45	5,591,779.32		0.00	5,591,779.32	5,591,779.32
GROSVENOR INSTITUTIONAL PARTNERS, LP CUSIP: 000468462	Total dispositions 1	2,949,999.00		0.00	2,949,999.00	2,949,999.00

NOTE: TRANSACTIONS ARE BASED ON THE 2012-12-31 VALUE (INCLUDING ACCRUALS) OF 38,042,972.83

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

► **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2013**This Form is Open to Public
Inspection**For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013► **Round off amounts to nearest dollar.**► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan Robertson-Ceco Corporation Master Pension Plan	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Robertson-Ceco II Corporation	D Employer Identification Number (EIN) 36-3479146
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I Basic Information

1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2013</u>		
2 Assets:		
a Market value	2a	37,870,768
b Actuarial value	2b	37,848,905
3 Funding target/participant count breakdown:	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 1,324	30,495,051
b For terminated vested participants	3b 883	6,246,579
c For active participants:		
(1) Non-vested benefits	3c(1)	3,485
(2) Vested benefits	3c(2)	2,971,726
(3) Total active	3c(3) 188	2,975,211
d Total	3d 2,395	39,716,841
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐	
a Funding target disregarding prescribed at-risk assumptions	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5 Effective interest rate	5	6.53 %
6 Target normal cost	6	553,623

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	<u>Deep Mandal</u> Signature of actuary	<u>09/24/2014</u> Date
<u>Deep Mandal</u> Type or print name of actuary		<u>14-06613</u> Most recent enrollment number
<u>Hewitt Associates LLC</u> Firm name		<u>(281) 882-6370</u> Telephone number (including area code)
<u>9500 Lakeside Blvd</u> Address of the firm		
<u>Woodlands TX 77381</u>		

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) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>9.16</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		55,591
b Interest on (a) using prior year's effective interest rate of <u>6.84</u> % except as otherwise provided (see instructions)		3,802
c Total available at beginning of current plan year to add to prefunding balance		59,393
d Portion of (c) to be added to prefunding balance		59,393
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	59,393

Part III Funding Percentages

14 Funding target attainment percentage	14	95.14 %
15 Adjusted funding target attainment percentage	15	95.14 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	98.67 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/12/2013	50,790				
07/08/2013	111,177				
10/16/2013	111,177				
01/06/2014	111,177				
09/12/2014	628,725				
			Totals ►	18(b)	1,013,046
				18(c)	0

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

a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	932,297

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☒ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
		(4) 4th
		0

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

21 Discount rate:				
a Segment rates:	1st segment: 5.23 %	2nd segment: 6.51 %	3rd segment: 7.16 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	553,623	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	1,927,329	437,543	
b Waiver amortization installment			
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	991,166	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....		59,393	59,393
36 Additional cash requirement (line 34 minus line 35).....	36	931,773	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	932,297	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	524	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	524	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

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

Schedule SB, line 19 – Discounted Employer Contributions

Year applied for contributions: 2013

Date	Amount	Interest Rate	Days to Discount to 1/1/2013	Interest Adjusted Contribution
April 12, 2013	\$ 50,790	6.53%	101	\$ 49,909
July 8, 2013	111,177	6.53%	188	107,613
October 16, 2013	111,177	6.53%	288	105,733
January 6, 2014	111,177	6.53%	370	104,272
September 12, 2014	628,725	6.53%	619	564,770
Total	\$ 1,013,046			\$ 932,297

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

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

Description of Average Weighted Retirement Age

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

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

63.8959

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

Schedule SB, Part V—Statement of Actuarial Assumptions

Interest Rates for Minimum Funding Purposes	Based on segment rates with four month lookback (as of September 2012), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under the Highway and Transportation Funding Act of 2014.
1st Segment Rate	5.23%.
2nd Segment Rate	6.51%.
3rd Segment Rate	7.16%.
Interest Rates for Maximum Tax Purposes	Based on segment rates with four month lookback (as of September 2012), without regard to the interest rate stabilization corridor.
1st Segment Rate	1.75%.
2nd Segment Rate	4.62%.
3rd Segment Rate	5.72%.
Cash Balance Interest Crediting Rate	4.00%.
Lump Sum Conversion Interest Rates	Same as interest rates above for minimum funding purposes.
Retirement Age	
Active Participants	See Table 1.
Terminated Vested Participants	Age 65.
Mortality Rates	
Healthy and Disabled	2013 Static Mortality Table for Annuitants and Non-Annuitants Per §1.430(h)(3)-1(e).
For Lump Sums	2013 plan year 417(e)(3) mortality table.
Withdrawal Rates	See Table 2.
Disability Rates	See Table 3.
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$205,000 and the IRC section 401(a)(17) compensation limit of \$255,000.

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

Valuation of Plan Assets

Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.

A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Expected Return on Assets

2011 Plan Year	6.57%.
2012 Plan Year	6.50%.

Administrative Expenses Included in Target Normal Cost	\$553,623.
--	------------

Actuarial Method	Standard unit credit cost method.
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Valuation Date	January 1, 2013.
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Schedule SB Attachment (Form 5500)—2013 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Changes in Actuarial Assumptions

The funding valuation reflects the following assumption changes effective January 1, 2013:

- A change in the interest rates from segment rates as of September 2011 to segment rates as of September 2012. In addition, for minimum funding purposes, the segment rates as of September 2012 were adjusted as needed to fall within the 25-year average interest rate stabilization corridor under the Highway and Transportation Funding Act of 2014.
- A change in the mortality assumption from the 2012 static mortality table for annuitants and non-annuitants per § 1.430(h)(3)-1(e) to the 2013 static mortality table for annuitants and non-annuitants per § 1.430(h)(3)-1(e).

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

Schedule SB, Part V – Summary of Plan Provisions

Contributions

The Company will pay to the Trustee such sums of money as the enrolled actuary shall certify as the amounts necessary to provide the retirement income benefits specified by the plan and to meet the minimum required contribution within the meaning of IRC section 430. The company may also provide, from time to time, additional sums of money to the Trustee as deemed appropriate.

Employee contributions are neither required nor permitted under the plan.

Expenses

All expenses incurred in connection with the administration of the plan and the trust are paid by the fund to the extent they are not paid by the company.

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

Summary of Plan Provisions – Salaried Employees

Effective Date The restated effective date of the plan was June 1, 1992.
The most recent amendment was effective April 15, 2009.

Plan Freeze All benefit accruals ceased effective January 1, 1995.

Covered Employee All employees working in a clerical capacity and compensated on a salary basis not covered by another qualified plan or collective bargaining agreement are eligible upon completion of one year of service and attainment of age 21. Participation was frozen at January 1, 1995.

Definitions

Accrued Benefit The monthly normal retirement benefit is equal to participant's Account Balance, projected to age 65 at 5% interest, divided by 120.

Account Balance A hypothetical account balance is maintained for each participant. Each year it is credited with interest at the average 91-day Treasury Bill rate during the prior year plus 1%, and (for plan years prior to 1995) a contribution equal to 4% of pay plus 4% of pay in excess of the Social Security Taxable Wage Base.

Normal Retirement

Eligibility Participants are eligible for the normal retirement benefit if they retire after age 65 with at least 5 years of service.

Benefit Amount The benefit is the participant's Account Balance or Accrued Benefit on the retired participant's normal retirement date.

Early Retirement

Eligibility Participants are eligible for the early retirement benefit if they retire after attaining age 55 with at least 5 years of service.

Benefit Amount The benefit is the participant's Account Balance at retirement date, or Accrued Benefit reduced 5% for each year retirement precedes age 65. Payments will commence on the participant's early retirement date.

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

Deferred Retirement

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

Vested Termination

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

Disability Retirement

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

Preretirement Death Benefit

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

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Plan Provisions—Ceco Salaried Employees

Normal Form of Payment

Life annuity commencing on the participant's retirement date.

Optional Form of Payment

Joint and 50% joint and survivor annuity (for married participants) and a lump sum.

Lump Sums

Lump sums that are less than \$1,000 are paid automatically to participants, without their or their spouse's written consent.

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Summary of Plan Provisions – Ceco Hourly I-IV Employees

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

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Vested Termination

Eligibility

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

Benefit Amount

The benefit shall be the accrued benefit at the date of termination. Payments shall be deferred until normal retirement date. A participant who has completed 5 years of service may elect prior to attainment of age 65 to have benefits commence at or after attainment of age 55, in which case the benefit payable is reduced 1/150 per month for each month by which commencement of benefits precedes age 65.

Disability Benefit

Eligibility

Participants with 5 years of service who become permanently and totally disabled.

Benefit Amount

The benefit is equal to normal retirement benefit, based on service to date of disability. It is payable on the date of disability without reduction for early commencement.

Preretirement Death Benefit

Eligibility

Payable to the surviving spouse if participant dies after completing 5 years of service.

Benefit Amount

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

Normal Form of Payment

Life annuity commencing on the participant's retirement date.

Optional Form of Payment

Optional forms are available on an actuarially equivalent basis.

Lump Sums

Lump sums that are less than \$1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to \$5,000 are payable with participant consent.

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Summary of Plan Provisions – Cupples Hourly Employees

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

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Preretirement Death Benefit

Eligibility

Payable to the surviving spouse if participant dies after completing 5 years of service.

Benefit Amount

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

Normal Form of Payment

Monthly annuity for life commencing on the participant's retirement date.

For married participants who do not elect otherwise, the automatic form of payment shall be a 50% qualified joint and survivor annuity.

Optional Form of Payment

Single life annuity (for married participants) and 50% and 100% joint and survivor annuities.

Lump Sums

Lump sums that are less than \$1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to \$5,000 are payable with participant consent.

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Summary of Plan Provisions – Ambridge Employees

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

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Normal Form of Payment

Monthly annuity for life commencing on the participant's retirement date.

For married participants who do not elect otherwise, the automatic form of payment shall be a 50% qualified joint and survivor annuity.

Optional Form of Payment

Single life annuity (for married participants) and 50% and 100% joint and survivor annuities.

Lump Sums

Lump sums that are less than \$1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to \$5,000 are payable with participant consent.

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

Summary of Plan Provisions – Connersville Employees

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

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Preretirement Death Benefit

Eligibility

Payable to the surviving spouse if participant dies after completing 5 years of service.

Benefit Amount

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

Normal Form of Payment

Monthly annuity for life commencing on the participant's retirement date.

For married participants who do not elect otherwise, the automatic form of payment shall be a 50% qualified joint and survivor annuity.

Optional Form of Payment

Single life annuity (for married participants) and a joint and 50% survivor annuity.

Lump Sums

Lump sums that are less than \$1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to \$5,000 are payable with participant consent.

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Summary of Plan Provisions – Discontinued Entities

Former Plans

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

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

Normal Retirement

N/A

Early Retirement

N/A

Deferred Retirement

N/A

Vested Termination

Eligibility

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

Benefit Amount

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

Preretirement Death Benefit

Eligibility

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

Benefit Amount

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

Schedule SB Attachment (Form 5500)—2013 Plan Year
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Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan.

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

The plan sponsor has elected to implement the Highway and Transportation Funding Act of 2014 interest rate stabilization extension provisions for the 2013 plan year for all purposes.

Schedule SB Attachment (Form 5500)—2013 Plan Year
 Robertson-Ceco Corporation Master Pension Plan
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**Schedule SB, Line 26—Schedule of Active Participant Data
 As of January 1, 2013**

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

EIN: 36-3479146 PN: 001

Number of Participants and Average Cash Balance Account

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34										
35-39										
40-44					5	6	2			
45-49					4	12	8			
50-54					2	9	7	5		
55-59					5	9	9	9	18	3
60-64					2	4	7	7	10	19
65-69						2	6	1	5	9
70+						2	1			

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Schedule SB, line 32 – Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 3,429,712	January 1, 2011	5	\$ 757,598
Shortfall	\$ (3,064,034)	January 1, 2012	6	\$ (582,890)
Shortfall	\$ 1,561,651	January 1, 2013	7	\$ 262,835

Schedule SB Attachment (Form 5500)—2013 Plan Year
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Schedule SB, line 19 – Discounted Employer Contributions

Year applied for contributions: 2013

Date	Amount	Interest Rate	Days to Discount to 1/1/2013	Interest Adjusted Contribution
April 12, 2013	\$ 50,790	6.53%	101	\$ 49,909
July 8, 2013	111,177	6.53%	188	107,613
October 16, 2013	111,177	6.53%	288	105,733
January 6, 2014	111,177	6.53%	370	104,272
September 12, 2014	628,725	6.53%	619	564,770
Total	\$ 1,013,046			\$ 932,297

Schedule SB Attachment (Form 5500)—2013 Plan Year
Robertson-Ceco Corporation Master Pension Plan
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Schedule SB, line 22 – Description of Weighted Average Retirement Age

Description of Average Weighted Retirement Age

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

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

63.8959

Schedule SB Attachment (Form 5500)—2013 Plan Year
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Schedule SB, Part V – Summary of Plan Provisions

Contributions

The Company will pay to the Trustee such sums of money as the enrolled actuary shall certify as the amounts necessary to provide the retirement income benefits specified by the plan and to meet the minimum required contribution within the meaning of IRC section 430. The company may also provide, from time to time, additional sums of money to the Trustee as deemed appropriate.

Employee contributions are neither required nor permitted under the plan.

Expenses

All expenses incurred in connection with the administration of the plan and the trust are paid by the fund to the extent they are not paid by the company.

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Robertson-Ceco Corporation Master Pension Plan
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Summary of Plan Provisions – Salaried Employees

Effective Date The restated effective date of the plan was June 1, 1992.
The most recent amendment was effective April 15, 2009.

Plan Freeze All benefit accruals ceased effective January 1, 1995.

Covered Employee All employees working in a clerical capacity and compensated on a salary basis not covered by another qualified plan or collective bargaining agreement are eligible upon completion of one year of service and attainment of age 21. Participation was frozen at January 1, 1995.

Definitions

Accrued Benefit The monthly normal retirement benefit is equal to participant's Account Balance, projected to age 65 at 5% interest, divided by 120.

Account Balance A hypothetical account balance is maintained for each participant. Each year it is credited with interest at the average 91-day Treasury Bill rate during the prior year plus 1%, and (for plan years prior to 1995) a contribution equal to 4% of pay plus 4% of pay in excess of the Social Security Taxable Wage Base.

Normal Retirement

Eligibility Participants are eligible for the normal retirement benefit if they retire after age 65 with at least 5 years of service.

Benefit Amount The benefit is the participant's Account Balance or Accrued Benefit on the retired participant's normal retirement date.

Early Retirement

Eligibility Participants are eligible for the early retirement benefit if they retire after attaining age 55 with at least 5 years of service.

Benefit Amount The benefit is the participant's Account Balance at retirement date, or Accrued Benefit reduced 5% for each year retirement precedes age 65. Payments will commence on the participant's early retirement date.

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Deferred Retirement

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

Vested Termination

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

Disability Retirement

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

Preretirement Death Benefit

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

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Plan Provisions—Ceco Salaried Employees

Normal Form of Payment

Life annuity commencing on the participant's retirement date.

Optional Form of Payment

Joint and 50% joint and survivor annuity (for married participants) and a lump sum.

Lump Sums

Lump sums that are less than \$1,000 are paid automatically to participants, without their or their spouse's written consent.

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Summary of Plan Provisions – Ceco Hourly I-IV Employees

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

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Vested Termination

Eligibility

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

Benefit Amount

The benefit shall be the accrued benefit at the date of termination. Payments shall be deferred until normal retirement date. A participant who has completed 5 years of service may elect prior to attainment of age 65 to have benefits commence at or after attainment of age 55, in which case the benefit payable is reduced 1/150 per month for each month by which commencement of benefits precedes age 65.

Disability Benefit

Eligibility

Participants with 5 years of service who become permanently and totally disabled.

Benefit Amount

The benefit is equal to normal retirement benefit, based on service to date of disability. It is payable on the date of disability without reduction for early commencement.

Preretirement Death Benefit

Eligibility

Payable to the surviving spouse if participant dies after completing 5 years of service.

Benefit Amount

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

Normal Form of Payment

Life annuity commencing on the participant's retirement date.

Optional Form of Payment

Optional forms are available on an actuarially equivalent basis.

Lump Sums

Lump sums that are less than \$1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to \$5,000 are payable with participant consent.

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Summary of Plan Provisions – Cupples Hourly Employees

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

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Preretirement Death Benefit

Eligibility

Payable to the surviving spouse if participant dies after completing 5 years of service.

Benefit Amount

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

Normal Form of Payment

Monthly annuity for life commencing on the participant's retirement date.

For married participants who do not elect otherwise, the automatic form of payment shall be a 50% qualified joint and survivor annuity.

Optional Form of Payment

Single life annuity (for married participants) and 50% and 100% joint and survivor annuities.

Lump Sums

Lump sums that are less than \$1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to \$5,000 are payable with participant consent.

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Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Summary of Plan Provisions – Ambridge Employees

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

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Normal Form of Payment

Monthly annuity for life commencing on the participant's retirement date.

For married participants who do not elect otherwise, the automatic form of payment shall be a 50% qualified joint and survivor annuity.

Optional Form of Payment

Single life annuity (for married participants) and 50% and 100% joint and survivor annuities.

Lump Sums

Lump sums that are less than \$1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to \$5,000 are payable with participant consent.

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Summary of Plan Provisions – Connersville Employees

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

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Robertson-Ceco Corporation Master Pension Plan
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Preretirement Death Benefit

Eligibility

Payable to the surviving spouse if participant dies after completing 5 years of service.

Benefit Amount

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

Normal Form of Payment

Monthly annuity for life commencing on the participant's retirement date.

For married participants who do not elect otherwise, the automatic form of payment shall be a 50% qualified joint and survivor annuity.

Optional Form of Payment

Single life annuity (for married participants) and a joint and 50% survivor annuity.

Lump Sums

Lump sums that are less than \$1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to \$5,000 are payable with participant consent.

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Summary of Plan Provisions – Discontinued Entities

Former Plans

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

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

Normal Retirement

N/A

Early Retirement

N/A

Deferred Retirement

N/A

Vested Termination

Eligibility

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

Benefit Amount

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

Preretirement Death Benefit

Eligibility

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

Benefit Amount

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

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Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan.

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

The plan sponsor has elected to implement the Highway and Transportation Funding Act of 2014 interest rate stabilization extension provisions for the 2013 plan year for all purposes.

Robertson-Ceco Corporation Master Pension Plan

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

As of December 31, 2013

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	COMMON / COLLECTIVE TRUST:			
*	THE NORTHERN TRUST COMPANY	MFB NT COLLECTIVE EAFE INDEX FUND	\$ 2,333,106	\$ 3,049,771
*	THE NORTHERN TRUST COMPANY	COLTV SHORT TERM INVT FD	3,863,537	3,863,537
		MFB NTGI-QM COLTV DAILY RUSSELL 2000 EQTY		
*	THE NORTHERN TRUST COMPANY	INDEX	1,432,017	2,617,074
		MFB NTGI-QM COLTV DAILY S&P 500 EQTY INDEX FD-		
*	THE NORTHERN TRUST COMPANY	LENDING	4,046,117	6,799,648
	TOTAL COMMON / COLLECTIVE TRUST			16,330,030
	MUTUAL FUNDS:			
	DIMENSIONAL FUND ADVISORS LTD.	MFO DFA EMERGING MARKETS VALUE	1,337,085	1,360,633
	FIRST AMERICAN	MFO NUVEEN REAL ESTATE CLASS I	1,675,329	1,617,501
		MFO PIMCO FDS PAC INVT MGMT SER COMMODITY		
	PIMCO	REAL RETURN	2,953,661	1,716,485
	TOTAL MUTUAL FUNDS			4,694,619
	U.S. GOVERNMENT SECURITIES:			
	U.S. GOVERNMENT SECURITIES	6.250% Due 08-15-23	1,514,888	1,669,890
	U.S. GOVERNMENT SECURITIES	6.875% Due 08-15-25	1,303,088	1,425,555
	U.S. GOVERNMENT SECURITIES	1.75% Due 05-15-23	927,617	901,328
	U.S. GOVERNMENT SECURITIES	1.625% Due 11-15-22	729,609	676,992
	U.S. GOVERNMENT SECURITIES	2.75% Due 11-15-23	295,770	293,484
	U.S. GOVERNMENT SECURITIES	4.500% Due 02-15-16	301,540	325,945
	U.S. GOVERNMENT SECURITIES	5.125% Due 05-15-16	1,058,377	1,108,203
	U.S. GOVERNMENT SECURITIES	4.000% Due 08-15-18	127,363	138,643
	U.S. GOVERNMENT SECURITIES	2.625% Due 11-15-20	232,725	254,063
	U.S. GOVERNMENT SECURITIES	1.500% Due 06-30-16	748,096	767,285
	U.S. GOVERNMENT SECURITIES	1.000% Due 09-30-16	497,793	504,297
	U.S. GOVERNMENT SECURITIES	2.000% Due 11-15-21	500,332	477,227
	U.S. GOVERNMENT SECURITIES	1.750% Due 05-15-22	505,332	462,344
	U.S. GOVERNMENT SECURITIES	0.000% Due 11-15-18	340,168	550,429
	TOTAL U.S. GOVERNMENT SECURITIES			9,555,685
	CORPORATE DEBT INSTRUMENTS:			
	AT & T Inc.	AT&T INC 5.800% Due 02-15-19	205,212	229,272
	ABBOTT LABORATORIES	ABBOTT LABS 4.125% Due 05-27-20	150,708	161,516
	ANHEUSER	ANHEUSER 2.5% DUE 07-15-22	136,571	138,745
	Apple Inc	Apple Inc 2.4% DUE5-3-23	143,751	134,882
	BANK NEW YORK	BANK NEW YORK 3.550% Due 09-23-21	129,625	127,893
	Berkshire Hathaway	Berkshire Hathaway 3% DUE 2-11-23	149,039	141,655
	BLACKROCK	BLACKROCK 5.000% DUE 12-10-19	174,791	169,364
	CISCO SYS INC.	CISCO SYS INC 4.450% Due 01-15-2020	135,870	136,333
	COLGATE PALMOLIVE	COLGATE PALMOLIVE 1.95% Due 2-01-23	54,135	52,153
	DUPONT EI NEMOUR	DUPONT EI NEMOUR DD 5.750% Due 03-15-19	84,551	85,377
	FPL GROUP CAP INC	FPL GROUP CAP INC 7.875% Due 12-15-15	232,670	226,052
	GEN DYNAMICS	GEN DYNAMICS 2.250% DUE 11-15-22	123,603	112,234
	GENERAL ELECTRIC CAP CORPORATION	GENERAL ELEC CAP CORP 4.650% Due 10-17-21	163,646	163,417
	GEORGIA PWR CO	GEORGIA PWR CO 2.85% DUE 05-15-22	149,844	141,559
	GLAXO SMITH KLINE	GLAXO SMITH KLINE 2.8% DUE 3-18-23	173,014	162,075
	GOOGLE INC	GOOGLE INC 3.625% DUE 05-19-21	84,614	78,202
	HOME DEPOT	HOME DEPOT INC 2.7% DUE 4-1-23	174,967	161,324
	INTL BUSINESS MACHINES CORP (IBM)	INTERNATIONAL BUSINESS MA 3.375% Due 08-01-2023	146,417	146,146
	JPMORGAN CHASE & CO	JPMORGAN CHASE & 4.35% DUE 08-15-2021	205,400	210,784
	JOHNSON & JOHNSON	JOHNSON & JOHNSON 5.150% Due 07-15-18	168,548	170,685
	ELI LILLY & CO	ELI LILLY & CO 5.200% Due 03-15-17	236,512	228,907
	MCDONALDS CORPORATION	MCDONALDS CORP MED TERM N 5.800% Due 10-15-17	216,388	230,584
	MERK & CO. INC	MERCK & CO INC 5.000% Due 06-30-19	158,138	169,904
	MICROSOFT CORPORATION	MICROSOFT CORP 4.200% Due 06-01-19	401,600	440,893
	NOVARTIS CAP CORP	NOVARTIS CAP CORP 2.4% DUE 9-21-22	161,637	160,445
	ORACLE CORPORATION	ORACLE CORP 5.000% Due 07-08-19	199,206	226,417
	PEPSICO INC	PEPSICO INC 2.75% DUE 3-31-2023	141,554	138,834
	PNC FDG CORP	PNC FDG CORP 3.300% DUE 03-08-2022	149,166	147,397
	PFIZER INC	PFIZER INC 5.350% Due 03-15-15	107,102	105,665
	PROCTER & GAMBLE CO	PROCTER & GAMBLE CO 4.700% Due 02-15-19	151,730	167,541
	SHELL INTERNATIONAL FINANCE	SHELL INTL FIN 4.300% Due 09-22-19	200,300	219,223
	TARGET CORP	TARGET CORP 6.000% Due 01-15-18	172,635	173,225
	U S BANCORP MEDIUM TERM NTS	U S BANCORP MEDIUM TERM NTS 3% DUE 3-15-22	152,985	145,046
	3M CO	3M CO NT 2 DUE 06-26-2022	75,370	68,436
	UTD PARCEL	UNITED PARCEL SERVICE 5.500% Due 01-15-18	164,433	171,585
	WAL-MART STORES, INC.	WAL MART STORES INC 5.800% Due 02-15-18	175,110	173,339
	WALGREEN CO	WALGREEN CO NT 5.25 DUE 01-15-2019	202,212	223,589
	WELLS FARGO & CO	WELLS FARGO & CO 3.5% DUE 03-08-2022	150,284	150,040
	TOTAL CORPORATE DEBT INSTRUMENTS:			6,290,738
			\$ 32,926,888	\$ 36,871,072

Schedule SB Attachment (Form 5500)—2013 Plan Year
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Schedule SB, line 32 – Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 3,429,712	January 1, 2011	5	\$ 757,598
Shortfall	\$ (3,064,034)	January 1, 2012	6	\$ (582,890)
Shortfall	\$ 1,561,651	January 1, 2013	7	\$ 262,835

Schedule SB Attachment (Form 5500)—2013 Plan Year
Robertson-Ceco Corporation Master Pension Plan
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Changes in Actuarial Assumptions

The funding valuation reflects the following assumption changes effective January 1, 2013:

- A change in the interest rates from segment rates as of September 2011 to segment rates as of September 2012. In addition, for minimum funding purposes, the segment rates as of September 2012 were adjusted as needed to fall within the 25-year average interest rate stabilization corridor under the Highway and Transportation Funding Act of 2014.
- A change in the mortality assumption from the 2012 static mortality table for annuitants and non-annuitants per § 1.430(h)(3)-1(e) to the 2013 static mortality table for annuitants and non-annuitants per § 1.430(h)(3)-1(e).