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 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2017

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
ROBERTSON-CECO CORPORATION MASTER PENSION PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1987

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

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

2b Employer Identification Number (EIN)
36-3479146

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

2d Business code (see instructions)
332300

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2018	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

3a Plan administrator's name and address [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:
a Sponsor's name
c Plan Name

4b EIN

4d PN

5 Total number of participants at the beginning of the plan year	**5**	2044
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	138
a(2) Total number of active participants at the end of the plan year	**6a(2)**	112
b Retired or separated participants receiving benefits	**6b**	990
c Other retired or separated participants entitled to future benefits	**6c**	653
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	1755
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	225
f Total. Add lines **6d** and **6e**.	**6f**	1980
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	0
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

1A 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)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

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

a Pension Schedules

(1) [X] **R** (Retirement Plan Information)

(2) [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3) [X] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1) [X] **H** (Financial Information)

(2) [ ] **I** (Financial Information – Small Plan)

(3) [ ] 0 **A** (Insurance Information)

(4) [X] **C** (Service Provider Information)

(5) [X] **D** (DFE/Participating Plan Information)

(6) [ ] **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2017 Form M-1 annual report. If the plan was not required to file the 2017 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2017

This Form is Open to Public Inspection

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

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

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

A Name of plan
ROBERTSON-CECO CORPORATION MASTER PENSION PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
36-3479146

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2017

2 Assets:

a Market value	**2a**	31558596
b Actuarial value	**2b**	32427339

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	1219	27532639	27532639
b For terminated vested participants	687	5639761	5639761
c For active participants	138	1817649	1819780
d Total	2044	34990049	34992180

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**	5.72 %
6 Target normal cost	**6**	811776

Statement by Enrolled Actuary

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

SIGN HERE

Signature of actuary

09/25/2018
Date

DEEP MANDAL
Type or print name of actuary

17-06613
Most recent enrollment number

AON CONSULTING, INC.
Firm name

281-882-1000
Telephone number (including area code)

9500 LAKESIDE BLVD
WOODLANDS, TX 77381
Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	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 7.25 %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		28
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 5.92%		2
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		30
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections		0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	92.67%
15	Adjusted funding target attainment percentage	15	92.67%
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	96.50%
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
04/13/2017	270523	0			
07/13/2017	270523	0			
10/12/2017	270523	0			
01/11/2018	270523	0			
09/13/2018	607767	0			
			Totals ► 18(b)	1689859	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	1596566

20 Quarterly contributions and liquidity shortfalls:

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

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

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

Liquidity shortfall as of end of quarter of this plan year

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

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
4.16%	5.72%	6.48%	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	66

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**	811776
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	2564841	784505
b Waiver amortization installment		0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	1596281

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

36 Additional cash requirement (line 34 minus line 35)	**36**	1596281
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	1596566
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	285
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

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

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

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2017** **This Form is Open to Public Inspection.**

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan
ROBERTSON-CECO CORPORATION MASTER PENSION PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
36-3479146

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

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?
11 13	NONE	203951	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

NORTHERN TRUST COMPANY

36-1561860

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	NONE	72670	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

DIMEO SCHNEIDER & ASSOCIATES

36-4001764

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 28	NONE	52224	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

JB INVESTMENT MANAGER, LLC

61-1550321

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 28	NONE	22503	Yes [ ] No [X]	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?
10	NONE	8250	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2017

This Form is Open to Public Inspection.

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan
ROBERTSON-CECO CORPORATION MASTER PENSION PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
36-3479146

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

a Name of MTIA, CCT, PSA, or 103-12 IE: NT COLLECTIVE EAFE INDEX FUND- LEND

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
45-6138589-017	C	4615927

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

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
45-6138589-001	C	5249116

a Name of MTIA, CCT, PSA, or 103-12 IE: NT COLLECTIVE RUSSELL2000 INDEX FUN

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
45-6138589-009	C	1203296

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

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
45-6138589-084	C	1250353

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2017

This Form is Open to Public Inspection

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan
ROBERTSON-CECO CORPORATION MASTER PENSION PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
36-3479146

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	432857	878290
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	116635	117155
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)	5395589	6327133
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	3105361	3483235
(B) All other	1c(3)(B)	3506908	3645519
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	320086	332239
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	13958248	12318692
(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)	4731151	5633918
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	**1d(1)**		
	(2) Employer real property	**1d(2)**		
e	Buildings and other property used in plan operation	**1e**		
f	Total assets (add all amounts in lines 1a through 1e)	**1f**	31566835	32736181
	Liabilities			
g	Benefit claims payable	**1g**		
h	Operating payables	**1h**		
i	Acquisition indebtedness	**1i**		
j	Other liabilities	**1j**		
k	Total liabilities (add all amounts in lines 1g through1j)	**1k**	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	**1l**	31566835	32736181

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	**2a(1)(A)**	1689860	
	(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)**		1689860
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)**	179511	
	(C) Corporate debt instruments	**2b(1)(C)**	209422	
	(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)**		388933
	(2) Dividends: **(A)** Preferred stock	**2b(2)(A)**	21962	
	(B) Common stock	**2b(2)(B)**	213540	
	(C) Registered investment company shares (e.g. mutual funds)	**2b(2)(C)**		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	**2b(2)(D)**		235502
	(3) Rents	**2b(3)**		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	**2b(4)(A)**	2496794	
	(B) Aggregate carrying amount (see instructions)	**2b(4)(B)**	2486947	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	**2b(4)(C)**		9847
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	**2b(5)(A)**		
	(B) Other	**2b(5)(B)**	-34615	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	**2b(5)(C)**		-34615

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		2214612
(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)		409771
c Other income	2c		2554
d Total income. Add all **income** amounts in column (b) and enter total	2d		4916464
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2924006	
(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)		2924006
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)	212201	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	74727	
(4) Other	2i(4)	536184	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		823112
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		3747118
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1169346
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: MCCONNELL & JONES LLP **(2)** EIN: 76-0488832

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 4076293. (See instructions.)

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 sections 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

2017

This Form is Open to Public Inspection.

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan
ROBERTSON-CECO CORPORATION MASTER PENSION PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
36-3479146

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 36-3046063

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3** 7

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.)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☒ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☒ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☒ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

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: 44.6 % Investment-Grade Debt: 39.4 % High-Yield Debt: 0.0 % Real Estate: 3.6 % Other: 12.4 %

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, 2017 and 2016

Robertson-Ceco Corporation Master Pension Plan
December 31, 2017 and 2016
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NOTE: All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

MJ
McCONNELL & JONES LLP
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

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

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Robertson-Ceco Corporation Master Pension Plan (the Plan), which comprise the Statements of Net Assets Available for Benefits as of December 31, 2017 and 2016, 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, as amended (ERISA), Plan management instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by The 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, 2017 and 2016 and for the years then ended, that the information provided to Plan management by the Trustee is complete and accurate.

Disclaimer of Opinion

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

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Other Matter

The supplementary information listed in the table of contents as of and for the year ended December 31, 2017 is required by DOL Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on the supplementary information referred to above.

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

McConnell & Jones LLP

Houston, Texas
October 11, 2018

Robertson-Ceco Corporation Master Pension Plan

Statements of Net Assets Available for Benefits

December 31, 2017 and 2016

	2017	2016
Assets		
Investments, at fair value		
U.S. government securities	$ 6,327,133	$ 5,395,589
Corporate bonds	7,128,754	6,612,269
Corporate stock	332,239	320,086
Common/collective trusts	12,318,692	13,958,248
Registered investment companies	5,633,918	4,731,151
Total investments	31,740,736	31,017,343
Receivables		
Employer's contributions	878,290	432,857
Accrued interest and dividends	117,155	116,635
Total receivables	995,445	549,492
Net Assets Available for Benefits	$ 32,736,181	$ 31,566,835

See Notes to Financial Statements

Robertson-Ceco Corporation Master Pension Plan

Statements of Changes in Net Assets Available for Benefits

Years Ended December 31, 2017 and 2016

	2017	2016
Net additions to net assets attributable to:		
Investment income		
Net appreciation in fair value of investments	$ 2,573,765	$ 1,501,646
Interest and dividends	652,839	708,612
Net investment income	3,226,604	2,210,258
Contributions		
Employer	1,689,860	1,135,277
Net additions	4,916,464	3,345,535
Deductions from net assets attributable to:		
Benefits paid directly to participants	2,924,006	3,024,853
Administrative expenses	823,112	811,776
Total deductions	3,747,118	3,836,629
Net increase/(decrease) in net assets available for benefits	1,169,346	(491,094)
Net Assets Available for Benefits, Beginning of Year	31,566,835	32,057,929
Net Assets Available for Benefits, End of Year	$ 32,736,181	$ 31,566,835

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, 2017 and 2016.

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 provisions set forth in ERISA. Should the Plan be terminated at some future time, all participants become 100% vested in benefits earned as of the termination date and the net assets of the Plan will be allocated as prescribed by ERISA and its related regulations.

Pursuant to ERISA requirements, if a termination is the result of the bankruptcy or near bankruptcy of the Plan's sponsor and the Plan's assets are not adequate to pay all benefits vested prior to the termination, the PBGC will take over the Plan and will pay those benefits which it guarantees. In this case, some participants may receive a smaller benefit than if the Plan had continued. Whether a 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 3 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, 2017, and through October 11, 2018, for inclusion in the financial statements and footnotes.

Note 3: Investments (Certified by Trustee) and Fair Value Measurements

Information related to investments and related investment income as of and for the years ended December 31, 2017 and 2016 were certified by The Northern Trust Company, the trustee of the Plan, ("Trustee"), as permitted by 29 CFR 2520.103-8 of the Department of Labor rules under ERISA.

ASC 820 establishes a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in an active market for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurement). The three levels of the fair value hierarchy under ASC 820 are 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 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, 2017 and 2016.

Mutual funds: Valued at the quoted market price which represent the net asset value ("NAV") of shares held by the Plan at year end.

Corporate stock: Valued at the closing price reported on the active market on which the individual securities are traded.

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

Corporate bonds: Certain corporate bonds are valued at the closing price reported in the active market in which the bond is traded. Other corporate bonds are valued based on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, the bond is valued under a discounted cash flows approach

that maximizes observable inputs, such as current yields of similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks.

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

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

The following table sets forth by level the Plan's assets at fair value as of December 31, 2017 and 2016:

	2017	2016
Level 1:		
Mutual funds	$ 5,633,918	$ 4,731,151
Government securities	6,327,133	5,395,589
Corporate stock - Common	332,239	320,086
Corporate bonds	7,128,754	6,612,269
	19,422,044	17,059,095
Investments measured at NAV*:		
Common/collective trusts	12,318,692	13,958,248
Total investments at fair value	$ 31,740,736	$ 31,017,343

*Certain investments that are measured at fair value using net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

Note 4: Net Asset Value Per Share

The following tables summarize the Plan's investments for which the fair value is estimated using the investment's NAV as of December 31, 2017 and 2016:

December 31, 2017	Fair value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common/collective trusts	$12,318,692	N/A	Daily	Trade date minus one day

December 31, 2016	Fair value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common/collective trusts	$13,958,248	N/A	Daily	Trade date minus one day

Note 5: 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 (i.e., retirement, death, disability and termination of employment) are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

An actuary from AON Hewitt determined the actuarial present value of accumulated plan benefits as of January 1, 2017, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

The accumulated plan benefits information as of January 1, 2017 is as follows:

Actuarial present value of accumulated plan benefits	
Vested benefits:	
Participants currently receiving payments	$ 23,025,650
Other participants	11,200,244
Nonvested benefits	2,992
Total actuarial present value of accumulated plan benefits	$ 34,228,886

Changes in the actuarial present value of accumulated plan benefits for the January 1, 2017 Plan year were as follows:

Actuarial present value of accumulated plan benefits	
Beginning of year	$ 35,598,492
Increase (decrease) during the year attributable to:	
Interest accumulation	2,046,486
Assumption changes	70,733
Benefits paid	(3,024,853)
Other changes	(461,972)
Net decrease	(1,369,606)
Actuarial present value of accumulated plan benefits	
End of year	$ 34,228,886

Significant actuarial assumptions underlying the actuarial computations for the January 1, 2017 Plan year were as follows:

- Interest rate: 6.00%, same as in the prior year
- Mortality basis: 2017 Static Mortality Table for Annuitants and Non-Annuitants

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

Note 6: Party-in-Interest Transactions

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

Certain Plan investments are units of funds managed by The Northern Trust Company. The Northern Trust Company also provided custodial and other fiduciary services to the Plan during the plan year. 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 7: Income Tax Status

The Plan obtained its latest determination letter on November 9, 2017, 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, 2017, 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 2014.

Note 8: 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 estimation process, it is at least reasonably possible that changes in estimates and assumptions in the near term could be material to the financial statements.

Supplementary Information

Robertson-Ceco Corporation Master Pension Plan

EIN: 36-3479146 PN: 001

Schedule H, Line 4i – Schedule of Assets Held for Investments

As of December 31, 2017

	(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
		COMMON / COLLECTIVE TRUST:			
*		THE NORTHERN TRUST COMPANY	MFB NT COLLECTIVE EAFE INDEX FUND	$ 3,687,858	$ 4,615,927
*		THE NORTHERN TRUST COMPANY	COLTV SHORT TERM INVT FD	1,250,353	1,250,353
*		THE NORTHERN TRUST COMPANY	MFB NT COLLECTIVE RUSSELL 2000 INDEX FUND-LENDING	1,047,152	1,203,296
*		THE NORTHERN TRUST COMPANY	MFB NT COLLECTIVE S&P 500 INDEX FUND-LENDING	4,307,239	5,249,116
		TOTAL COMMON / COLLECTIVE TRUST		**10,292,602**	**12,318,692**
		CORPORATE STOCK - COMMON:			
		TORTOISE ENERGY INFRASTRUCTURE CORP.	TORTOISE ENERGY INFRASTRUCTURE CORP COM	341,957	332,239
		TOTAL CORPORATE STOCK - COMMON		**341,957**	**332,239**
		MUTUAL FUNDS:			
		DIMENSIONAL FUND ADVISORS LTD.	MFO DFA EMERGING MARKETS VALUE	1,946,500	2,522,667
		MAINGATE	MFO MAINGATE TR MLP FD CL I	1,450,180	1,280,567
		FIRST AMERICAN	MFO NUVEEN INVT FDS REAL ESTATE SECSFD CL I	1,360,972	1,272,313
		PIMCO	MFO PIMCO FDS PAC INVT MGMT SER COMMODITY REAL RETURN STRATEGY FD INSTL	586,824	558,371
		TOTAL MUTUAL FUNDS		**5,344,476**	**5,633,918**
		U.S. GOVERNMENT SECURITIES:			
		U.S. GOVERNMENT SECURITIES	2.25% DUE 02-15-2027	298,945	296,063
		U.S. GOVERNMENT SECURITIES	2.25% DUE 08-15-2027	591,362	591,563
		U.S. GOVERNMENT SECURITIES	6.25% DUE 08-15-2023	1,625,101	1,574,625
		U.S. GOVERNMENT SECURITIES	6.875% DUE 08-15-2025	608,836	592,383
		U.S. GOVERNMENT SECURITIES	1.75% DUE 05-15-2023	827,886	829,049
		U.S. GOVERNMENT SECURITIES	2.5% DUE 05-15-2024	511,453	505,645
		U.S. GOVERNMENT SECURITIES	2.375% DUE 08-15-2024	502,326	501,602
		U.S. GOVERNMENT SECURITIES	1.875% DUE 08-31-2024	836,979	827,121
		U.S. GOVERNMENT SECURITIES	1.625% DUE 11-15-2022	610,522	609,082
		TOTAL U.S. GOVERNMENT SECURITIES		**6,413,410**	**6,327,133**
		CORPORATE DEBT INSTRUMENTS:			
		NOVARTIS CAPITAL CORPORATION	NOVARTIS CAP CORP 2.4% DUE 09-21-2022	271,633	273,465
		BANK OF NEW YORK	BANK NEW YORK 3.55 DUE 09-23-2021	130,183	129,695
		BERKSHIRE HATHAWAY INC.	BERKSHIRE HATHAWAY 3% DUE 02-11-2023	151,769	153,026
		GENERAL DYNAMICS	GEN DYNAMICS CORP 2.25% DUE 11-15-2022	123,490	123,386
		GENERAL ELECTRIC CAPITAL CORPORATION	GEN ELEC CAP CORP 4.65 DUE 10-17-2021	164,541	161,495
		THE HOME DEPOT, INC.	HOME DEPOT INC 2.7 DUE 04-01-2023	175,036	176,674
		INTERNATIONAL BUSINESS MACHINES CORPORATION	INTL BUSINESS 3.375% DUE 08-01-2023	154,078	155,269
		INTERNATIONAL BUSINESS MACHINES CORPORATION	INTL BUSINESS 3.45% DUE 02-19-2026	102,308	103,343
		JOHNSON & JOHNSON	JOHNSON & JOHNSON 4.375 DUE 12-05-2033	274,866	285,029
		MERCK & CO., INC	MERCK & CO INC 2.8 NT DUE 05-18-2023	276,064	277,289
		ORACLE CORPORATION	ORACLE CORP 3.4% DUE 07-08-2024	280,199	285,154
		PEPSICO, INC.	PEPSICO INC 2.75% DUE 03-01-2023	149,837	151,365
		PFIZER INC.	PFIZER INC 3.4% DUE 05-15-2024	284,249	285,562
		ST STR CORP	ST STR CORP 3.7 DUE 11-20-2023	156,161	157,948
		U.S. BANCORP	U S BANCORP 3 DUE 03-15-2022	152,934	152,990
		VISA INC	VISA INC 3.15% DUE 12-14-2025	200,877	204,459
		WAL-MART STORES, INC.	WAL-MART STORES 3.3 DUE 04-22-2024	257,063	259,732
		3M COMPANY	3M CO NT 2 DUE 06-26-2022	147,036	147,354
		ALPHABET INC	ALPHABET INC 1.998% DUE 08-15-2026	183,571	188,561
		APPLE INC.	APPLE INC 2.4% DUE 05-03-2023	267,772	272,170
		CISCO SYSTEMS, INC.	CISCO SYS INC 3.625% DUE 03-04-2024	260,954	263,370
		COLGATE-PALMOLIVE COMPANY	COLGATE-PALMOLIVE CO 1.95 02-01-2023	144,198	146,248
		COSTCO WHSL CORP	COSTCO WHSL CORP 3% DUE 05-18-2027	250,350	250,364
		EMERSON ELECTRIC CO.	EMERSON ELEC CO NT 2.625 02-15-2023	272,872	274,324
		EXXON MOBIL CORP	EXXON MOBIL CORP 3.043% DUE 03-01-2026	280,467	279,247
		GEORGIA POWER COMPANY	GEORGIA PWR CO 2.85% DUE 05-15-2022	149,776	150,238
		JPMORGAN CHASE & CO.	JPMORGAN CHASE & 3.3% DUE 04-01-2026	199,994	201,577
		LILLY ELI & CO	LILLY ELI & CO 3.1% DUE 05-15-2027	279,062	279,136
		MICROSOFT CORPORATION	MICROSOFT CORP FIXED 2.7% DUE 02-12-2025	269,465	274,577
		PEPSICO, INC.	PEPSICO INC 2.85% DUE 02-24-2026	123,212	124,006
		PNC FUNDING CORP	PNC FINL SVCS 3.15% DUE 05-19-2027	148,766	150,513
		PROCTER & GAMBLE	PROCTER & GAMBLE 2.7% DUE 02-02-2026	268,791	271,837
		SCHWAB CHARLES	SCHWAB CHARLES 3.45% DUE 02-13-2026	105,929	107,784
		TARGET CORPORATION	TARGET CORP 2.5% DUE 04-15-2026	262,362	264,402
		WELLS FARGO & CO	WELLS FARGO & CO 3% DUE 04-22-2026	147,512	147,165
		TOTAL CORPORATE DEBT INSTRUMENTS:		**7,067,377**	**7,128,754**
				$ 29,459,822	**$ 31,740,736**

* Party-in-interest

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, 2017

Series of Transactions by Issue in Excess of 5% of Plan Assets

Security Description / Asset ID	Number of transactions	Acquisition Price	Disposition Price	Lease Rental	Expenses Incurred	Cost of Asset	Value of Asset on Transaction
COLTV SHORT TERM INVT FD CUSIP: 195998AD1	120	5,388,557	-	-	-	5,388,557	5,388.557
COLTV SHORT TERM INVT FD CUSIP: 195998AD1	56	-	8,149,687	-	-	8,149,687	8,149.687

Schedule SB Attachment (Form 5500)—2017 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, 2017

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						2				
45-49						3	10	1		
50-54						5	12	6		
55-59						7	9	4	9	2
60-64						7	3	8	10	18
65-69						1	2	3	1	11
70+							1	2		1

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Schedule SB Attachment (Form 5500)—2017 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four month lookback (as of September 2016), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under the Highway and Transportation Act of 2014.
1st segment rate	4.16%
2nd segment rate	5.72%
3rd segment rate	6.48%
Cash Balance Interest Crediting Rate	4.00%
Lump Sum Conversion Interest Rates	Same as funding interest rates above.
Mortality Rates	
Healthy and disabled	2017 static mortality table for annuitants and non-annuitants per section 1.430(h)(3)-1(e)
Lump Sum	2017 plan year 417(e)(3) mortality table
Retirement rates	See Table 1
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 $215,000 and the 401(a)(17) compensation limit of $270,000.
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).

Schedule SB Attachment (Form 5500)—2017 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Expected return on assets	
2015 plan year	6.30%
2016 plan year	6.00%
Trust Expenses Included in Target Normal Cost	$811,776
Actuarial method	Standard unit credit cost method
Valuation date	January 1, 2017

Table 1

Salaried Employees Annual Rates of Retirement

Age	Rate
62	10%
63	5%
64	15%
65	25%
66	25%
67	30%
68	50%
69	50%
70+	100%

Table 2

Salaried and Hourly I-IV Employees Annual Rates of Withdrawal

Age	Rate	Age	Rate
15	7.520%	45	2.200%
16	7.520%	46	2.094%
17	7.520%	47	1.988%
18	7.520%	48	1.882%
19	7.520%	49	1.776%
20	7.520%	50	1.670%
21	7.520%	51	1.608%
22	7.520%	52	1.546%
23	7.520%	53	1.484%
24	7.520%	54	1.422%
25	7.520%	55	1.360%
26	7.520%	56+	0.000%
27	7.520%		
28	7.520%		
29	7.520%		
30	7.520%		
31	7.236%		
32	6.952%		
33	6.668%		
34	6.384%		
35	6.100%		
36	5.508%		
37	4.916%		
38	4.324%		
39	3.732%		
40	3.140%		
41	2.952%		
42	2.764%		
43	2.576%		
44	2.388%		

Table 3

Salaried and Hourly I-IV Employees Probability of Disability

Age	Rate	Age	Rate
15	0.030%	45	0.090%
16	0.030%	46	0.112%
17	0.030%	47	0.134%
18	0.030%	48	0.156%
19	0.030%	49	0.178%
20	0.030%	50	0.200%
21	0.030%	51	0.244%
22	0.030%	52	0.288%
23	0.030%	53	0.332%
24	0.030%	54	0.376%
25	0.030%	55	0.420%
26	0.030%	56	0.530%
27	0.030%	57	0.640%
28	0.030%	58	0.750%
29	0.030%	59	0.860%
30	0.030%	60	0.970%
31	0.030%	61+	0.000%
32	0.030%		
33	0.030%		
34	0.030%		
35	0.030%		
36	0.032%		
37	0.034%		
38	0.036%		
39	0.038%		
40	0.040%		
41	0.050%		
42	0.060%		
43	0.070%		
44	0.080%		

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, 2017

Series of Transactions by Issue in Excess of 5% of Plan Assets

Security Description / Asset ID	Number of transactions	Acquisition Price	Disposition Price	Lease Rental	Expenses Incurred	Cost of Asset	Value of Asset on Transaction
COLTV SHORT TERM INVT FD CUSIP: 195998AD1	120	5,388,557	-	-	-	5,388,557	5,388.557
COLTV SHORT TERM INVT FD CUSIP: 195998AD1	56	-	8,149,687	-	-	8,149,687	8,149.687

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

2017

This Form is Open to Public Inspection

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

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

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

A Name of plan
ROBERTSON-CECO CORPORATION MASTER PENSION PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
36-3479146

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2017

2 Assets:

a Market value	**2a**	31,558,596
b Actuarial value	**2b**	32,427,339

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	1,219	27,532,639	27,532,639
b For terminated vested participants	687	5,639,761	5,639,761
c For active participants	138	1,817,649	1,819,780
d Total	2,044	34,990,049	34,992,180

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**	5.72%
6 Target normal cost	**6**	811,776

Statement by Enrolled Actuary

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

SIGN HERE Deep Mandal — Signature of actuary — 09/25/2018 — Date

DEEP MANDAL — Type or print name of actuary — 1706613 — Most recent enrollment number

AON CONSULTING, INC. — Firm name — 281-882-1000 — Telephone number (including area code)

9500 LAKESIDE BLVD

WOODLANDS TX 77381 — Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	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 7.25%	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		28
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 5.92%		2
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		30
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections		0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	92.67%
15	Adjusted funding target attainment percentage	15	92.67%
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	96.50%
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
04/13/2017	270,523	0			
07/13/2017	270,523	0			
10/12/2017	270,523	0			
01/11/2018	270,523	0			
09/13/2018	607,767	0			
			Totals ► 18(b)	1,689,859	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1,596,566

20 Quarterly contributions and liquidity shortfalls:

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

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

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

Liquidity shortfall as of end of quarter of this plan year

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

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
4.16 %	5.72 %	6.48%	

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	66

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**		811,776
b Excess assets, if applicable, but not greater than line 31a	**31b**		0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		2,564,841	784,505
b Waiver amortization installment			0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**		1,596,281

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

36 Additional cash requirement (line 34 minus line 35)	**36**	1,596,281
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	1,596,566
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	285
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

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

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

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

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

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

Schedule SB Attachment (Form 5500)—2017 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2017

Date	Amount	Days to Discount to 1/1/2017 at 5.72%	Interest Adjusted Contribution
April 13, 2017	$ 270,523	102	$ 266,350
July 13, 2017	270,523	193	262,682
October 12, 2017	270,523	284	259,065
January 11, 2018	270,523	375	255,497
September 13, 2018	607,767	620	552,972
Total	$ 1,689,859		$ 1,596,566

Schedule SB Attachment (Form 5500)—2017 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

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

(a)	(b)	(c)	(d)	(e)
Age	Retriement Percentage Assumption	Fraction of Those Attatining Earliest Retirement Age Still Not Retired at Beginning of Year	Fraction of Original Group Retiring at Age Shown	(a) × (d)
61	0%	1.0000	0.0000	0.0000
62	10%	1.0000	0.1000	6.2000
63	5%	0.9000	0.0450	2.8400
64	15%	0.8550	0.1283	8.2100
65	25%	0.7268	0.1817	11.8100
66	25%	0.5451	0.1363	8.9900
67	30%	0.4088	0.1226	8.2200
68	50%	0.2862	0.1431	9.7300
69	50%	0.1431	0.0715	4.9400
70	100%	0.0715	0.0715	5.0100
71	100%	0.0000	0.0000	0.0000

Weighted Average Retirement Age, Sum of Column (e): 65.95

Schedule SB Attachment (Form 5500)—2017 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, 2017

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						2				
45-49						3	10	1		
50-54						5	12	6		
55-59						7	9	4	9	2
60-64						7	3	8	10	18
65-69						1	2	3	1	11
70+							1	2		1

N-138

Schedule SB Attachment (Form 5500)—2017 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installments	Valuation Date Established	Remaining Years in Amortization Period	Amortization Amount
Shortfall	$ 757,598	January 1, 2011	1	$ 757,598
Shortfall	$ (1,142,500)	January 1, 2012	2	$ (582,890)
Shortfall	$ 757,432	January 1, 2013	3	$ 262,835
Shortfall	$ (8,848)	January 1, 2014	4	$ (2,349)
Shortfall	$ (711,461)	January 1, 2015	5	$ (154,121)
Shortfall	$ 1,148,823	January 1, 2016	6	$ 213,796
Shortfall	$ 1,763,797	January 1, 2017	7	$ 289,636

Schedule SB Attachment (Form 5500)—2017 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four month lookback (as of September 2016), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under the Highway and Transportation Act of 2014.
1st segment rate	4.16%
2nd segment rate	5.72%
3rd segment rate	6.48%
Cash Balance Interest Crediting Rate	4.00%
Lump Sum Conversion Interest Rates	Same as funding interest rates above.
Mortality Rates	
Healthy and disabled	2017 static mortality table for annuitants and non-annuitants per section 1.430(h)(3)-1(e)
Lump Sum	2017 plan year 417(e)(3) mortality table
Retirement rates	See Table 1
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 $215,000 and the 401(a)(17) compensation limit of $270,000.
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).

Schedule SB Attachment (Form 5500)—2017 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Expected return on assets	
2015 plan year	6.30%
2016 plan year	6.00%
Trust Expenses Included in Target Normal Cost	$811,776
Actuarial method	Standard unit credit cost method
Valuation date	January 1, 2017

Table 1

Salaried Employees Annual Rates of Retirement

Age	Rate
62	10%
63	5%
64	15%
65	25%
66	25%
67	30%
68	50%
69	50%
70+	100%

Table 2

Salaried and Hourly I-IV Employees Annual Rates of Withdrawal

Age	Rate	Age	Rate
15	7.520%	45	2.200%
16	7.520%	46	2.094%
17	7.520%	47	1.988%
18	7.520%	48	1.882%
19	7.520%	49	1.776%
20	7.520%	50	1.670%
21	7.520%	51	1.608%
22	7.520%	52	1.546%
23	7.520%	53	1.484%
24	7.520%	54	1.422%
25	7.520%	55	1.360%
26	7.520%	56+	0.000%
27	7.520%		
28	7.520%		
29	7.520%		
30	7.520%		
31	7.236%		
32	6.952%		
33	6.668%		
34	6.384%		
35	6.100%		
36	5.508%		
37	4.916%		
38	4.324%		
39	3.732%		
40	3.140%		
41	2.952%		
42	2.764%		
43	2.576%		
44	2.388%		

Table 3

Salaried and Hourly I-IV Employees Probability of Disability

Age	Rate	Age	Rate
15	0.030%	45	0.090%
16	0.030%	46	0.112%
17	0.030%	47	0.134%
18	0.030%	48	0.156%
19	0.030%	49	0.178%
20	0.030%	50	0.200%
21	0.030%	51	0.244%
22	0.030%	52	0.288%
23	0.030%	53	0.332%
24	0.030%	54	0.376%
25	0.030%	55	0.420%
26	0.030%	56	0.530%
27	0.030%	57	0.640%
28	0.030%	58	0.750%
29	0.030%	59	0.860%
30	0.030%	60	0.970%
31	0.030%	61+	0.000%
32	0.030%		
33	0.030%		
34	0.030%		
35	0.030%		
36	0.032%		
37	0.034%		
38	0.036%		
39	0.038%		
40	0.040%		
41	0.050%		
42	0.060%		
43	0.070%		
44	0.080%		

Schedule SB Attachment (Form 5500)—2017 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, Part V—Summary of Plan Provisions

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

Summary of Plan Provisions – Ceco Salaried Employees

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

Deferred Retirement

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

Vested Termination

Eligibility	Termination other than by retirement, death or disability with generally 5 or more years of service. Participants actively employed after December 31, 2007 need 3 years of service (rather than 5) to be eligible.
Benefit Amount	The benefit is 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.

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

Summary of Plan Provisions - Ceco Hourly I-IV Employees

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

Vested Termination

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

Disability Benefit

Eligibility	Participants with 5 years of service who become permanently and totally disabled.
Benefit Amount	The benefit is equal to normal retirement benefit, based on service to date of disability. It is payable on the date of disability without reduction for early commencement.

Preretirement Death Benefit

Eligibility	Payable to the surviving spouse if participant dies after completing 5 years of service.
Benefit Amount	A lifetime benefit equal to 50% of the participant's benefit (including a reduction to reflect an assumed election of a 50% joint and survivor option). It is payable at the earliest date that the participant would have become eligible for early retirement, regardless of whether or not the participant is employed at the time of death.

Normal Form of Payment	Life annuity commencing on the participant's retirement date.
Optional Form of Payment	Optional forms are available on an actuarially equivalent basis.
Lump Sums	Lump sums that are less than $1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to $5,000 are payable with participant consent.

Summary of Plan Provisions - Cupples Hourly Employees

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

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

Summary of Plan Provisions - Ambridge Employees

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

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

Summary of Plan Provisions - Connersville Employees

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

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

Summary of Plan Provisions - Discontinued Entities

Former Plans

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

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

Normal Retirement

N/A

Early Retirement

N/A

Deferred Retirement

N/A

Vested Termination

Eligibility

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

Benefit Amount

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

Preretirement Death Benefit

Eligibility

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

Benefit Amount

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

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

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

Schedule SB Attachment (Form 5500)—2017 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2017

Date	Amount	Days to Discount to 1/1/2017 at 5.72%	Interest Adjusted Contribution
April 13, 2017	$ 270,523	102	$ 266,350
July 13, 2017	270,523	193	262,682
October 12, 2017	270,523	284	259,065
January 11, 2018	270,523	375	255,497
September 13, 2018	607,767	620	552,972
Total	$ 1,689,859		$ 1,596,566

Schedule SB Attachment (Form 5500)—2017 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

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

(a)	(b)	(c)	(d)	(e)
Age	Retriement Percentage Assumption	Fraction of Those Attatining Earliest Retirement Age Still Not Retired at Beginning of Year	Fraction of Original Group Retiring at Age Shown	(a) × (d)
61	0%	1.0000	0.0000	0.0000
62	10%	1.0000	0.1000	6.2000
63	5%	0.9000	0.0450	2.8400
64	15%	0.8550	0.1283	8.2100
65	25%	0.7268	0.1817	11.8100
66	25%	0.5451	0.1363	8.9900
67	30%	0.4088	0.1226	8.2200
68	50%	0.2862	0.1431	9.7300
69	50%	0.1431	0.0715	4.9400
70	100%	0.0715	0.0715	5.0100
71	100%	0.0000	0.0000	0.0000

Weighted Average Retirement Age, Sum of Column (e): 65.95

Schedule SB Attachment (Form 5500)—2017 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, Part V—Summary of Plan Provisions

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

Summary of Plan Provisions – Ceco Salaried Employees

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

Deferred Retirement

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

Vested Termination

Eligibility	Termination other than by retirement, death or disability with generally 5 or more years of service. Participants actively employed after December 31, 2007 need 3 years of service (rather than 5) to be eligible.
Benefit Amount	The benefit is 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.

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

Summary of Plan Provisions - Ceco Hourly I-IV Employees

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

Vested Termination

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

Disability Benefit

Eligibility	Participants with 5 years of service who become permanently and totally disabled.
Benefit Amount	The benefit is equal to normal retirement benefit, based on service to date of disability. It is payable on the date of disability without reduction for early commencement.

Preretirement Death Benefit

Eligibility	Payable to the surviving spouse if participant dies after completing 5 years of service.
Benefit Amount	A lifetime benefit equal to 50% of the participant's benefit (including a reduction to reflect an assumed election of a 50% joint and survivor option). It is payable at the earliest date that the participant would have become eligible for early retirement, regardless of whether or not the participant is employed at the time of death.

Normal Form of Payment	Life annuity commencing on the participant's retirement date.
Optional Form of Payment	Optional forms are available on an actuarially equivalent basis.
Lump Sums	Lump sums that are less than $1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to $5,000 are payable with participant consent.

Summary of Plan Provisions - Cupples Hourly Employees

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

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

Summary of Plan Provisions - Ambridge Employees

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

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

Summary of Plan Provisions - Connersville Employees

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

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

Summary of Plan Provisions - Discontinued Entities

Former Plans

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

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

Normal Retirement

N/A

Early Retirement

N/A

Deferred Retirement

N/A

Vested Termination

Eligibility

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

Benefit Amount

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

Preretirement Death Benefit

Eligibility

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

Benefit Amount

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

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

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

Robertson-Ceco Corporation Master Pension Plan

EIN: 36-3479146 PN: 001

Schedule H, Line 4i – Schedule of Assets Held for Investments

As of December 31, 2017

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	COMMON / COLLECTIVE TRUST:			
*	THE NORTHERN TRUST COMPANY	MFB NT COLLECTIVE EAFE INDEX FUND	$ 3,687,858	$ 4,615,927
*	THE NORTHERN TRUST COMPANY	COLTV SHORT TERM INVT FD	1,250,353	1,250,353
*	THE NORTHERN TRUST COMPANY	MFB NT COLLECTIVE RUSSELL 2000 INDEX FUND-LENDING	1,047,152	1,203,296
*	THE NORTHERN TRUST COMPANY	MFB NT COLLECTIVE S&P 500 INDEX FUND-LENDING	4,307,239	5,249,116
	TOTAL COMMON / COLLECTIVE TRUST		**10,292,602**	**12,318,692**
	CORPORATE STOCK - COMMON:			
	TORTOISE ENERGY INFRASTRUCTURE CORP.	TORTOISE ENERGY INFRASTRUCTURE CORP COM	341,957	332,239
	TOTAL CORPORATE STOCK - COMMON		**341,957**	**332,239**
	MUTUAL FUNDS:			
	DIMENSIONAL FUND ADVISORS LTD.	MFO DFA EMERGING MARKETS VALUE	1,946,500	2,522,667
	MAINGATE	MFO MAINGATE TR MLP FD CL I	1,450,180	1,280,567
	FIRST AMERICAN	MFO NUVEEN INVT FDS REAL ESTATE SECSFD CL I	1,360,972	1,272,313
	PIMCO	MFO PIMCO FDS PAC INVT MGMT SER COMMODITY REAL RETURN STRATEGY FD INSTL	586,824	558,371
	TOTAL MUTUAL FUNDS		**5,344,476**	**5,633,918**
	U.S. GOVERNMENT SECURITIES:			
	U.S. GOVERNMENT SECURITIES	2.25% DUE 02-15-2027	298,945	296,063
	U.S. GOVERNMENT SECURITIES	2.25% DUE 08-15-2027	591,362	591,563
	U.S. GOVERNMENT SECURITIES	6.25% DUE 08-15-2023	1,625,101	1,574,625
	U.S. GOVERNMENT SECURITIES	6.875% DUE 08-15-2025	608,836	592,383
	U.S. GOVERNMENT SECURITIES	1.75% DUE 05-15-2023	827,886	829,049
	U.S. GOVERNMENT SECURITIES	2.5% DUE 05-15-2024	511,453	505,645
	U.S. GOVERNMENT SECURITIES	2.375% DUE 08-15-2024	502,326	501,602
	U.S. GOVERNMENT SECURITIES	1.875% DUE 08-31-2024	836,979	827,121
	U.S. GOVERNMENT SECURITIES	1.625% DUE 11-15-2022	610,522	609,082
	TOTAL U.S. GOVERNMENT SECURITIES		**6,413,410**	**6,327,133**
	CORPORATE DEBT INSTRUMENTS:			
	NOVARTIS CAPITAL CORPORATION	NOVARTIS CAP CORP 2.4% DUE 09-21-2022	271,633	273,465
	BANK OF NEW YORK	BANK NEW YORK 3.55 DUE 09-23-2021	130,183	129,695
	BERKSHIRE HATHAWAY INC.	BERKSHIRE HATHAWAY 3% DUE 02-11-2023	151,769	153,026
	GENERAL DYNAMICS	GEN DYNAMICS CORP 2.25% DUE 11-15-2022	123,490	123,386
	GENERAL ELECTRIC CAPITAL CORPORATION	GEN ELEC CAP CORP 4.65 DUE 10-17-2021	164,541	161,495
	THE HOME DEPOT, INC.	HOME DEPOT INC 2.7 DUE 04-01-2023	175,036	176,674
	INTERNATIONAL BUSINESS MACHINES CORPORATION	INTL BUSINESS 3.375% DUE 08-01-2023	154,078	155,269
	INTERNATIONAL BUSINESS MACHINES CORPORATION	INTL BUSINESS 3.45% DUE 02-19-2026	102,308	103,343
	JOHNSON & JOHNSON	JOHNSON & JOHNSON 4.375 DUE 12-05-2033	274,866	285,029
	MERCK & CO., INC	MERCK & CO INC 2.8 NT DUE 05-18-2023	276,064	277,289
	ORACLE CORPORATION	ORACLE CORP 3.4% DUE 07-08-2024	280,199	285,154
	PEPSICO, INC.	PEPSICO INC 2.75% DUE 03-01-2023	149,837	151,365
	PFIZER INC.	PFIZER INC 3.4% DUE 05-15-2024	284,249	285,562
	ST STR CORP	ST STR CORP 3.7 DUE 11-20-2023	156,161	157,948
	U.S. BANCORP	U S BANCORP 3 DUE 03-15-2022	152,934	152,990
	VISA INC	VISA INC 3.15% DUE 12-14-2025	200,877	204,459
	WAL-MART STORES, INC.	WAL-MART STORES 3.3 DUE 04-22-2024	257,063	259,732
	3M COMPANY	3M CO NT 2 DUE 06-26-2022	147,036	147,354
	ALPHABET INC	ALPHABET INC 1.998% DUE 08-15-2026	183,571	188,561
	APPLE INC.	APPLE INC 2.4% DUE 05-03-2023	267,772	272,170
	CISCO SYSTEMS, INC.	CISCO SYS INC 3.625% DUE 03-04-2024	260,954	263,370
	COLGATE-PALMOLIVE COMPANY	COLGATE-PALMOLIVE CO 1.95 02-01-2023	144,198	146,248
	COSTCO WHSL CORP	COSTCO WHSL CORP 3% DUE 05-18-2027	250,350	250,364
	EMERSON ELECTRIC CO.	EMERSON ELEC CO NT 2.625 02-15-2023	272,872	274,324
	EXXON MOBIL CORP	EXXON MOBIL CORP 3.043% DUE 03-01-2026	280,467	279,247
	GEORGIA POWER COMPANY	GEORGIA PWR CO 2.85% DUE 05-15-2022	149,776	150,238
	JPMORGAN CHASE & CO.	JPMORGAN CHASE & 3.3% DUE 04-01-2026	199,994	201,577
	LILLY ELI & CO	LILLY ELI & CO 3.1% DUE 05-15-2027	279,062	279,136
	MICROSOFT CORPORATION	MICROSOFT CORP FIXED 2.7% DUE 02-12-2025	269,465	274,577
	PEPSICO, INC.	PEPSICO INC 2.85% DUE 02-24-2026	123,212	124,006
	PNC FUNDING CORP	PNC FINL SVCS 3.15% DUE 05-19-2027	148,766	150,513
	PROCTER & GAMBLE	PROCTER & GAMBLE 2.7% DUE 02-02-2026	268,791	271,837
	SCHWAB CHARLES	SCHWAB CHARLES 3.45% DUE 02-13-2026	105,929	107,784
	TARGET CORPORATION	TARGET CORP 2.5% DUE 04-15-2026	262,362	264,402
	WELLS FARGO & CO	WELLS FARGO & CO 3% DUE 04-22-2026	147,512	147,165
	TOTAL CORPORATE DEBT INSTRUMENTS:		**7,067,377**	**7,128,754**
			$ 29,459,822	**$ 31,740,736**

* Party-in-interest

Schedule SB Attachment (Form 5500)—2017 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installments	Valuation Date Established	Remaining Years in Amortization Period	Amortization Amount
Shortfall	$ 757,598	January 1, 2011	1	$ 757,598
Shortfall	$ (1,142,500)	January 1, 2012	2	$ (582,890)
Shortfall	$ 757,432	January 1, 2013	3	$ 262,835
Shortfall	$ (8,848)	January 1, 2014	4	$ (2,349)
Shortfall	$ (711,461)	January 1, 2015	5	$ (154,121)
Shortfall	$ 1,148,823	January 1, 2016	6	$ 213,796
Shortfall	$ 1,763,797	January 1, 2017	7	$ 289,636