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
LAW COMPANIES GROUP, INC. PENSION PLAN

1b Three-digit plan number (PN) ▶ 006

1c Effective date of plan 01/01/1962

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)
AMEC FOSTER WHEELER ENVIRONMENT & INFRASTRUCTURE, INC.

1105 LAKEWOOD PARKWAY
SUITE 300
ALPHARETTA, GA 30009

2b Employer Identification Number (EIN)
91-1641772

2c Plan Sponsor's telephone number
770-360-0600

2d Business code (see instructions)
541330

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.	10/16/2018	TOM NOHL
	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**	1059
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)**	148
a(2) Total number of active participants at the end of the plan year	**6a(2)**	141
b Retired or separated participants receiving benefits	**6b**	500
c Other retired or separated participants entitled to future benefits	**6c**	332
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	973
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	77
f Total. Add lines **6d** and **6e**.	**6f**	1050
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

1A 1I

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

(1)	[ ]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	[ ]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

(1)	[X]		**H** (Financial Information)
(2)	[ ]		**I** (Financial Information – Small Plan)
(3)	[ ]	0	**A** (Insurance Information)
(4)	[X]		**C** (Service Provider Information)
(5)	[X]		**D** (DFE/Participating Plan Information)
(6)	[ ]		**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
LAW COMPANIES GROUP, INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 006

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
AMEC FOSTER WHEELER ENVIRONMENT & INFRASTRUCTURE, INC.

D Employer Identification Number (EIN)
91-1641772

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**	57045903
b Actuarial value	**2b**	58664972

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	549	44753266	44753266
b For terminated vested participants	367	12001034	12001034
c For active participants	148	4685207	4685207
d Total	1064	61439507	61439507

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**	5.78 %
6 Target normal cost	**6**	800000

Statement by Enrolled Actuary

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

SIGN HERE

Signature of actuary — Date: 10/03/2018

ANTHONY WAGMAN — Type or print name of actuary

Most recent enrollment number: 17-07407

MERCER — Firm name

Telephone number (including area code): 404-442-3100

3560 LENOX ROAD, SUITE 2400
ATLANTA, GA 30326

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	2057484
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		2057484
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 6.63 %	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)		793049
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 5.98%		0
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		52579
c	Total available at beginning of current plan year to add to prefunding balance		845628
d	Portion of (c) to be added to prefunding balance		845628
12	Other reductions in balances due to elections or deemed elections		792914
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	52714

Part III Funding Percentages

14	Funding target attainment percentage	14	95.39%
15	Adjusted funding target attainment percentage	15	95.39%
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	95.39%
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
04/07/2017	490000	0			
07/06/2017	490000	0			
01/09/2018	290000	0			
09/07/2018	210000	0			
			Totals ► 18(b)	1480000	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	1423855

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**	64

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

Part VI Miscellaneous Items

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

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

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

a Target normal cost (line 6)	**31a**	800000
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	2827249	665260
b Waiver amortization installment		

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	1465260

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement		46096	46096

36 Additional cash requirement (line 34 minus line 35)	**36**	1419164
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	1423855
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	4691
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	4691
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
LAW COMPANIES GROUP, INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 006

C Plan sponsor's name as shown on line 2a of Form 5500
AMEC FOSTER WHEELER ENVIRONMENT & INFRASTRUCTURE, INC.

D Employer Identification Number (EIN)
91-1641772

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

POINTER MANAGEMENT, LLC

30-0115725

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

EVANSTON CAPITAL MANAGEMENT, LLC

30-0046847

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

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

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

MERCER

13-2834414

(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 16	NONE	179544	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

WELLS FARGO BANK

22-1147033

(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?
25	TRUSTEE	51623	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

J.H ELLWOOD & ASSOCIATES, INC.

36-3121777

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	NONE	43752	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

THE KILTEARN GLOBAL EQUITY FUND

27-4585908

(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?
51	NONE	28841	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

GRANT THORNTON

36-6055558

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	24203	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

LEGAL AND GENERAL

35-7085469

(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?
51	NONE	16453	Yes [ ] No [X]	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
LAW COMPANIES GROUP, INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 006

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
AMEC FOSTER WHEELER ENVIRONMENT & INFRASTRUCTURE, INC.

D Employer Identification Number (EIN)
91-1641772

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: L&G LIABILITY TREASURY 3X

b Name of sponsor of entity listed in (a): RELIANCE TRUST COMPANY OF DELAWARE

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)
35-7085469-015	C	1587506

a Name of MTIA, CCT, PSA, or 103-12 IE: L&G LONG LIABILITY CORP CIT FUND

b Name of sponsor of entity listed in (a): RELIANCE TRUST COMPANY OF DELAWARE

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)
35-7085469-017	C	5544125

a Name of MTIA, CCT, PSA, or 103-12 IE: L&G LONG LIABILITY TREASURY 2X

b Name of sponsor of entity listed in (a): RELIANCE TRUST COMPANY OF DELAWARE

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)
35-7085469-018	C	4587695

a Name of MTIA, CCT, PSA, or 103-12 IE: L&G LIABILITY CORP CIT FUND

b Name of sponsor of entity listed in (a): RELIANCE TRUST COMPANY OF DELAWARE

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)
35-7085469-027	C	9657706

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
LAW COMPANIES GROUP, INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 006

C Plan sponsor's name as shown on line 2a of Form 5500
AMEC FOSTER WHEELER ENVIRONMENT & INFRASTRUCTURE, INC.

D Employer Identification Number (EIN)
91-1641772

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)	875000	500000
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	456437	802954
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	0	21377032
(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)	55748992	31325244
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	8680484

			(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	57080429	62685714
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h	52294	60436
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	52294	60436
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	57028135	62625278

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)	1480000	
	(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)		1480000
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	5990	
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		5990
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	693399	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		693399
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)	342811	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		342811

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		1843546
(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)		6914032
c Other income	2c		7566
d Total income. Add all **income** amounts in column (b) and enter total	2d		11287344
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4759603	
(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)		4759603
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)	211890	
(2) Contract administrator fees	2i(2)	51623	
(3) Investment advisory and management fees	2i(3)	89046	
(4) Other	2i(4)	578039	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		930598
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		5690201
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		5597143
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: GRANT THORNTON **(2)** EIN: 36-6055558

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	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		5000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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 4093461. (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
LAW COMPANIES GROUP, INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 006

C Plan sponsor's name as shown on line 2a of Form 5500
AMEC FOSTER WHEELER ENVIRONMENT & INFRASTRUCTURE, INC.

D Employer Identification Number (EIN)
91-1641772

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): _____ _____

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** 0

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: 56.0 % Investment-Grade Debt: 35.0 % High-Yield Debt: 0.0 % Real Estate: 0.0 % Other: 9.0 %

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

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

Financial Statements, Supplemental Schedules and Report of Independent Certified Public Accountants

Law Companies Group, Inc. Pension Plan

December 31, 2017 and 2016

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Note: Other schedules required by 29 CFR 2520.103-10 of the Department of Labor rules and regulations for reporting and disclosure under the employee retirement income security act have been omitted because they are not applicable.

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

The Plan Administrator
Law Companies Group, Inc. Pension Plan

Report on the financial statements

We were engaged to audit the accompanying financial statements of **Law Companies Group, Inc. 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 the financial statements.

Management's responsibility for the financial statements

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

Auditor's responsibility

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

Basis for disclaimer of opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the certified information described in Note 5, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the certifying entity meets the requirements of 29 CFR 2520.103-8. The Plan administrator obtained certifications from this entity as of December 31, 2017 and 2016, and for the years then ended, stating that the certified information provided to the Plan administrator is complete and accurate.

Disclaimer of opinion

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

Supplementary information

The supplemental schedule of assets (held at end of year) as of December 31, 2017 and the supplemental schedule of reportable transactions for the year ended December 31, 2017 are presented for purposes of additional analysis and are not a required part of the financial statements, but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

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

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

Grant Thornton LLP

Charlotte, North Carolina
October 15, 2018

Statements of net assets available for benefits

December 31	2017	2016
	$	$
Assets:		
Investments, at fair value:		
Interest bearing cash	802,954	456,437
Mutual funds	27,987,569	55,748,992
Collective trust funds	24,714,705	-
Private equity/joint venture	8,680,484	-
Total investments, at fair value	62,185,712	56,205,429
Receivables:		
Contribution receivable	500,000	875,000
Total receivables	500,000	875,000
Total assets	62,685,712	57,080,429
Liabilities:		
Accrued adminstrative expenses	60,435	52,294
Net assets available for benefits	62,625,277	57,028,135

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

Statements of changes in net assets available for benefits

For the years ended December 31	2017	2016
	$	$
Additions to net assets attributable to:		
Investment earnings:		
Net appreciation in fair value of investments	8,983,739	3,198,440
Interest and dividend income	699,389	778,316
Other income	-	70
Net investment income	9,683,128	3,976,826
Contributions:		
Employer	1,480,000	875,000
Total additions	11,163,128	4,851,826
Deductions from net assets attributable to:		
Benefit payments	4,759,603	4,342,903
Administrative expenses	806,383	897,823
Total deductions	5,565,986	5,240,726
Net increase (decrease)	5,597,142	(388,900)
Net assets available for benefits, beginning of year	57,028,135	57,417,035
Net assets available for benefits, end of year	62,625,277	57,028,135

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

Notes to financial statements

1 Description of the Plan

The following is a general description of the Law Companies Group, Inc. Pension Plan (the Plan). Participants should refer to the Summary Plan Description or the Plan Document for a more complete description of the Plan's provisions.

General

Effective October 1, 2004, Law Companies Group, Inc. (Law Companies) merged with and into MACTEC, Inc. (the Prior Company). Accordingly, the Prior Company assumed sponsorship of the Plan on that same date. Effective January 1, 2005, the Board of Directors of the Company approved an amendment to change the Plan sponsor from Law Companies to MACTEC, Inc. On June 3, 2011, AMEC PLC completed its acquisition of MACTEC, Inc., the Plan sponsor, which had no direct impact on the Plan at that time. Effective January 1, 2012, MACTEC, Inc. was merged with and into AMEC Environment & Infrastructure Holdings, Inc. (the Company or Plan Sponsor).

On February 14, 1997, the Board of Directors of Law Companies elected to end benefit accruals to the Plan for all participants and to disallow additional employees from becoming participants of the Plan as of March 28, 1997 (the freeze date). The Company reserves the right to either continue accruals under the Plan at a later date or terminate the Plan.

The Plan is a defined benefit plan that covers substantially all employees of Law Companies, the predecessor company, prior to March 28, 1997 who have completed one year of service and who have reached the age of 21. The Plan provides retirement, death, and disability benefits. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Effective January 1, 2016, AMEC Environment & Infrastructure Holdings, Inc. acquired Foster Wheeler to become AMEC Foster Wheeler (the Company or Plan Sponsor). Effective October 9, 2017, AMEC Foster Wheeler was acquired by The John Wood Group.

Contributions and Funding Policy

The Company's funding policy is to make annual contributions to the Plan in amounts sufficient to meet the funding requirements of ERISA in order to provide assets sufficient to meet future benefits of participants. During 2017 and 2016, the Plan met the minimum funding requirements of ERISA. The participants may not make contributions to the Plan.

Plan Termination

Under provisions of the Plan, the Company reserves the right to amend or terminate the Plan at any time provided that amendments will not reduce the benefits of any person entitled to benefits. In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

1. Annuities will immediately be provided for retired participants, for surviving joint annuitants and beneficiaries and for participants who have attained their normal annuity commencement date and who have not retired. For participants who have not attained their normal annuity commencement date, deferred annuities will be purchased. Additionally, the Plan provides an additional option to participants if the Plan is terminated, which allows the participant to receive a lump-sum distribution in lieu of an annuity.
2. Remaining assets will be used to provide for benefits not guaranteed by the Pension Benefit Guaranty Corporation (PBGC) and for all other uninsured, vested benefits. The PBGC guarantees most vested normal and early retirement benefits subject to certain limitations prescribed by ERISA.
3. Any assets remaining after the distributions described above will revert to the Company.

Vesting and Pension Benefits

To receive a year of credited benefit service a participant had to complete 1,000 hours of service. Pension benefits are calculated based on participants' average monthly earnings and years of benefit service prior to the freeze date or the employee's retirement, death, disability or termination date, whichever is earlier.

2 Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are presented on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (US GAAP) requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Investment Valuation 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 discussions of fair value measurements.

Purchases and sales of investments are recorded on the trade dates. Interest and dividend income are recorded as earned with dividend income being recognized at the ex-dividend date. Net appreciation (depreciation) includes the plan's gains and losses on investments bought and sold as well as held during the year.

Risks and Uncertainties

The Plan utilizes various investment instruments. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the financial statements.

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

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits (see Note 4) are those estimated future periodic payments which are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries and (b) present employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries are based on employees' compensation and their years of credited service. The accumulated plan benefits for active employees are based on their compensation during their years of credited service preceding the freeze date. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

Administrative Expenses

Administrative expenses are paid by the Plan as permitted by the Plan's provisions. All other expenses are paid by the Company.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Subsequent Events

Plan management evaluated events occurring through October 15, 2018, the date the financial statements were available for issuance.

3 Fair Value Measurements

The guidance for fair value measurements establishes the authoritative definition for fair value, sets out a framework for measuring fair value, and outlines the required disclosures regarding fair value measurements. Fair value is the price that would be received to sell an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. The Plan uses a three-tier fair value hierarchy based upon observable and nonobservable inputs as follows:

Level 1 Quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.

Level 2 Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 Unobservable inputs developed using the Plan's estimates and assumptions which reflect those that market participants would use.

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

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.

Interest-bearing cash: valued at the cost plus accrued interest which approximates fair value.

Mutual fund and money market: valued at the quoted active market prices of shares held by the Plan at year-end.

Collective trust funds: valued at the net asset value of the units held by the Plan at year-end, which is provided by the trustee and is determined based on the fair value of the underlying investments, less liabilities. Requests for redemption resulting from ordinary investment activity, subject to certain thresholds, may be made on each business day based upon the net asset value per unit and the closing market value on the valuation date of the investments bought or sold. As of December 31, 2017, the collective trust funds had no unfunded commitments.

The collective trust funds are part of a group trust designed to permit qualified investors to commingle their assets for investment purposes on a tax-exempt basis. The overall fund investment objectives are to provide long-term total return primarily through capital appreciation.

Private equity/joint venture: valued at the net asset value of shares held by the Plan at year-end, except for the Kiltearn Global Equity Fund, which is valued at the quoted active market price of shares held by the Plan at year-end. The Pointer Offshore III, LTD fund invests in private investment companies in many sectors primarily in the United States. The fund provides for redemptions by the Plan once shares have been held at least two years. Redemptions only occur on June 30 and December 31, and notification is required by March 15 and September 15 of the fiscal year, respectively. The Weatherlow Offshore II fund invests predominately in interests in Portfolio Funds such as limited partnerships and similar pooled investment vehicles. The fund provides for redemptions once shares have been held at least one year. Redemptions occur at the end of each quarter, and notification is required at least 65 days in advance. The Kiltearn Global Equity Fund provides for redemptions by the Plan in amounts not less than $500,000, and notification is required at least 6 business days in advance. There were no unfunded commitments.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's investments as of December 31, 2017:

December 31, 2017	Level 1	Level 2	Level 3	Total
	$	$	$	$
Interest bearing cash	802,954	-	-	802,954
Private equity/joint venture	3,337,673	-	-	3,337,673
Mutual fund	27,987,569	-	-	27,987,569
Total investment, in the fair value heirarchy	32,128,196	-	-	32,128,196
Investments measured at NAV - collective trusts				24,714,705
Investments measured at NAV - private equity/joint venture				5,342,811
Total investments, at fair value				62,185,712

The following table sets forth by level, within the fair value hierarchy, the Plan's investments as of December 31, 2016:

December 31, 2016	Level 1	Level 2	Level 3	Total
	$	$	$	$
Money market fund	456,437	-	-	456,437
Mutual fund	55,748,992	-	-	55,748,992
Total investments, at fair value	56,205,429	-	-	56,205,429

Changes in Fair Value of Levels

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

We evaluated the significance of transfers between the levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2017, there were no transfers in or out of Levels 1, 2 or 3.

4 Accumulated Plan Benefits

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

The present value of accumulated plan benefits, as determined by the consulting actuary, is as follows:

December 31	2016
	$
Actuarial present value of accumulated plan benefits:	
Vested benefits:	
Active participants	4,184,476
Inactive participants with deferred benefits	10,805,514
Inactive participants receiving benefits	41,865,309
Total vested benefits	56,855,299

Changes in the actuarial present value of accumulated plan benefits are as follows:

For the year ended December 31	2016
	$
Actuarial present value of accumulated plan benefits at December 31, 2015	58,806,328
Additional benefits accumulated	(389,709)
Increase for interest due to decrease in discount period	3,951,775
Benefits paid	(4,342,903)
Change in actuarial assumptions	(1,170,192)
Actuarial present value of accumulated plan benefits at December 31, 2016	56,855,299

Significant assumptions underlying the actuarial computations of accumulated plan benefits as of December 31, 2016, are as follows:

For the year ended December 31	2016
Interest rate	7.00%
Mortality	RP-2014 Employee and Annuitant tables for males and females with generational projection using scale MMP-2016 with no collar adjustments
Retirement age	Age 55 to 70 +, with rates varying between 1% to 100%

The change in actuarial assumptions balance is due to a change in mortality improvement scale from MP-2015 to MP-2016, and the disability incidence assumption was eliminated. 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. The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2017 and 2016. Had the valuations been performed as of December 31, there would be no material differences.

5 Certified Financial Information

All investment information disclosed in the accompanying financial statements and supplemental schedules, including investments, at fair value, as of December 31, 2017 and 2016, and investment earnings for the years then ended, except for the private equity/joint venture investment in Pointer Offshore III, LTD with a fair value of $2,781,532 at December 31, 2017 and net gain on investment of $281,532 for the year ended December 31, 2017, were obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Wells Fargo Bank, N.A., the trustee of the Plan.

Except as discussed above, the Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

6 Income Tax Status

The Plan has received a determination letter from the Internal Revenue Service dated March 31, 2014, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the Code) and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. Although the Plan has been amended since receiving this determination letter, the Plan administrator and Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Code. Additionally, the Plan administrator and Plan's tax counsel believe that the Plan has no income subject to unrelated business income tax. Therefore, no provision for income taxes has been included in the Plan's financial statements.

US GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more-likely-than-not would not be sustained upon examination by the IRS or other applicable taxing authorities. The Company and Plan management have analyzed the tax positions taken by the Plan and have concluded that as of December 31, 2017 and 2016, and for the years then ended, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the Plan's financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, the Plan is not currently under audit with respect to any tax periods in progress.

7 Transactions with Parties-in-Interest

The Plan engaged in investment transactions involving Wells Fargo Bank, N.A., the Plan's trustee, and Mercer Global Investments, Inc. (MGI) and its affiliate, Mercer Group Trust, the Plan's investment managers, which are parties-in-interest with respect to the Plan. These transactions are not considered "prohibited transactions" under the Code and are not prohibited by ERISA.

Schedule SB, line 26 — Schedule of Active Participant Data

ATTAINED AGE	YEARS OF CREDITED SERVICE										
	UNDER 1	1–4	5–9	10–14	15–19	20–24	25–29	30–34	35–39	40 & UP	TOTAL
Under 25											
25–29											
30–34											
35–39											
40–44		3									3
45–49		8	7	1							16
50–54	4	9	27	11							51
55–59	2	9	11	13	4						39
60–64	3	6	14	2	6	1					32
65–69	1	3	1		1						6
70 & up			1								1
Total	10	38	61	27	11	1					148

In each cell, the top number is the count of active participants for each age/service combination.

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

ACTUARIAL ASSUMPTIONS FOR JANUARY 1, 2017 FUNDING VALUATION

DISCOUNT RATE SPONSOR ELECTIONS			
• Segment rates or full yield curve	Segment		
• Look-back months	4		
	Stabilized	**Nonstabilized**	
• First 5 years	4.16%	1.52%	
• Next 15 years	5.72%	3.80%	
• Over 20 years	6.48%	4.79%	
	Rationale: Funding discount rates are prescribed by the IRS with the specific methodology selected by Foster Wheeler Inc.		
MORTALITY SPONSOR ELECTIONS			
• Healthy participants	Section 430(h)(3) prescribed separate static annuitant and nonannuitant mortality tables. These tables are based on the RP-2000 mortality tables projected with mortality improvement to the valuation year plus 7 and 15 years based on Scale AA. **Rationale:** Funding mortality tables are prescribed by the IRS with the specific methodology selected by Foster Wheeler Inc.		
OTHER ECONOMIC ASSUMPTIONS			
• Salary increases	Not applicable		
• Flat-dollar benefit increases	Not applicable		
• Social Security wage base	Not applicable		
• Inflation	Not applicable		
• Interest rate for missed annuity payment	6.00% per year Rationale: This is the plan's administrative practice		
• Expected investment return	6.70% per year for 2015 and 2016 **Rationale:** This assumption is based on the median simulated investment return using capital market assumptions published in Mercer Investment Consulting's Capital Market Outlook for the plan's target asset mix, net of adjustments for additional return expected from active management and for expected expenses.		

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

<table>
<tr><td>• Expenses</td><td>$800,000 added to current year normal cost
Rationale: This is the amount of administrative expenses expected to be paid from the trust based on past experience and expected PBGC premiums.</td></tr>
<tr><td>DEMOGRAPHIC ASSUMPTIONS</td><td></td></tr>
<tr><td>• Withdrawal</td><td>See table of sample rates.
Rationale: This assumption is based on the plan’s experience from 2005 through 2010. The assumption has not produced significant gains or losses and we do not expect future experience to be significantly different.</td></tr>
<tr><td>• Retirement age</td><td><table><tr><th>ATTAINED AGE</th><th>PERCENTAGE</th></tr><tr><td>Under 55</td><td>0%</td></tr><tr><td>55</td><td>5%</td></tr><tr><td>56-59</td><td>1%</td></tr><tr><td>60-61</td><td>3%</td></tr><tr><td>62</td><td>12%</td></tr><tr><td>63-64</td><td>3%</td></tr><tr><td>65</td><td>85%</td></tr><tr><td>66-69</td><td>75%</td></tr><tr><td>70 and above</td><td>100%</td></tr></table>Rationale: This assumption is based on the plan’s experience from 2005 through 2010. The assumption has not produced significant gains or losses and we do not expect future experience to be significantly different.</td></tr>
<tr><td>• Benefit commencement age for</td><td></td></tr>
<tr><td>– Future vested deferred</td><td>65</td></tr>
<tr><td>– Current vested deferred</td><td>65</td></tr>
</table>

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

• Spouse assumptions	**MALE PARTICIPANTS**		**FEMALE PARTICIPANTS**
– Percentage married	85%		85%
– Spouse age difference	3 years younger		3 years older
FORM OF PAYMENT	**SINGLE LIFE**	**100% J&S**	**50% J&S**
• Active retirements	55%	45%	0%
• Future vested deferred	55%	45%	0%
• Future disabilities	55%	45%	0%
• Future deaths	0%	0%	100%
• Current vested deferred	55%	45%	0%
	Rationale: This assumption is based on the plan's experience from 2005 through 2010. The assumption has not produced significant gains or losses and we do not expect future experience to be significantly different		
UNPREDICTABLE CONTINGENT EVENT ASSUMPTIONS	Not applicable		

Table of Sample Rates

ATTAINED AGE	WITHDRAWAL
20	26.00%
25	18.00
30	12.20
35	8.70
40	6.90
45	6.10
50	5.60
55	4.40
60	3.40

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

ACTUARIAL METHODS

Asset Methods

The asset valuation method is an average of the adjusted market value for each year during the last two years preceding the valuation date. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110 percent and no less than 90 percent of the fair market value, as defined in IRC Section 430.

A characteristic of this asset method is that, over time, it is slightly more likely to produce an actuarial value of assets that is less than the market value of assets than an actuarial value that is greater than the market value.

Participant Methods

Participants or former participants are included or excluded from the valuation as described below:

- **Participants included:** The plan sponsor provides us with data on all employees as of the valuation date.
- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break in service on the valuation date are treated as terminated participants.
- **Insurance contracts**: The plan does not have any insurance contracts.

Minimum Funding Methods

The funding target for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- The plan's valuation date is the beginning of the plan year.
- An individual's **funding target** is the present value of future benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **target normal cost** is the present value of the benefit expected to accrue in the plan year. If multiple decrements are used, the funding target and the target normal cost for an individual is the sum of the component funding targets and target normal costs associated with the various anticipated separation dates.
- The plan's **target normal cost** is the sum of the individual target normal costs, and the plan's **funding target** is the sum of the individual funding targets for all participants under the plan.

REPORTABLE TRANSACTIONS - SINGLE / BY ISSUE
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017

LAW COS GRP-CMB
ACCOUNT NUMBER M04126

TRANSACTION ACCOUNT	DATE BOUGHT/SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
	BEGINNING MARKET VALUE		56,205,429.31				
	COMPARATIVE VALUE (5%)		2,810,271.47				
	ISSUE: 00170K695 - AMG TIMESSQUAREISC-I						
3040001789	01/30/17 B	223,421	12.980	0	2,900,000-*	2,900,000	
	ISSUE: 00769G303 - SANDS CAP GLOBAL GROWTH-INS						
3040001789	01/30/17 B	153,196	18.930	0	2,900,000-*	2,900,000	
	ISSUE: 24610B826 - DELAWARE SMALL CAP CORE-R6						
3040001789	02/01/17 B	186,470	23.060	0	4,300,000-*	4,300,000	
	ISSUE: 411512429 - HARBOR INTL GROWTH-RET #2517						
3040001789	01/27/17 B	312,256	12.810	0	4,000,000-*	4,000,000	
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	02/01/17 B	165,574	17.515	2,900,000	2,900,000-*	2,900,000	
	ISSUE: 912997343 - LEGAL & GENERAL CIT						
3040001789	05/10/17 B	41,000	100.000	4,100,000	4,100,000-*	4,100,000	
	ISSUE: 912997343 - LEGAL & GENERAL CIT						
3040001789	05/10/17 B	83,500	100.000	8,350,000	8,350,000-*	8,350,000	
	ISSUE: 912997343 - LEGAL & GENERAL CIT						
3040001789	05/10/17 B	44,500	100.000	4,450,000	4,450,000-*	4,450,000	
	ISSUE: 921937504 - VANGUARD TOT BD MKT IDX-INST #222						
3040001789	05/08/17 S	780,205	10.690	0	8,340,393 *	8,671,153	-330,760
	ISSUE: 921937876 - VANGUARD LG TERM BD IDX FD INS #0545						
3040001789	05/08/17 S	903,267	13.650	0	12,329,600 *	13,512,388	-1,182,788
	ISSUE: 922040100 - VANGUARD INSTL INDEX FD #94						
3040001789	01/26/17 B	43,003	209.290	0	9,000,000-*	9,000,000	
	ISSUE: 922040100 - VANGUARD INSTL INDEX FD #94						
3040001789	01/27/17 B	21,041	209.120	0	4,400,000-*	4,400,000	
	ISSUE: 922042783 - VANGUARD FTSE ALL WORLD-INST #881						
3040001789	01/26/17 S	126,853	91.050	0	11,550,000 *	10,609,828	940,172
	ISSUE: 922908801 - VANGUARD TOTAL STK MKT INDX- I #855						
3040001789	01/25/17 S	216,713	57.680	0	12,500,000 *	11,219,086	1,280,914
	ISSUE: 922908801 - VANGUARD TOTAL STK MKT INDX- I #855						
3040001789	01/26/17 S	149,356	57.610	0	8,604,385 *	7,732,051	872,335
	ISSUE: 992995936 - WFB COLLATERALIZED INST BANK DEP A/C						
3040001789	01/26/17 B	12,069,000	1.000	0	12,069,000-*	12,069,000	
	ISSUE: 992995936 - WFB COLLATERALIZED INST BANK DEP A/C						
3040001789	01/27/17 S	3,295,615	1.000	0	3,295,615 *	3,295,615	0
	ISSUE: 992995936 - WFB COLLATERALIZED INST BANK DEP A/C						
3040001789	01/30/17 S	8,400,000	1.000	0	8,400,000 *	8,400,000	0
	ISSUE: 992995936 - WFB COLLATERALIZED INST BANK DEP A/C						
3040001789	01/31/17 B	5,750,000	1.000	0	5,750,000-*	5,750,000	

REPORTABLE TRANSACTIONS - SINGLE / BY ISSUE
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017

LAW COS GRP-CMB
ACCOUNT NUMBER M04126

TRANSACTION ACCOUNT	DATE BOUGHT/SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
ISSUE: 992995936 - WFB COLLATERALIZED INST BANK DEP A/C							
3040001789	02/01/17 S	4,299,559	1.000	0	4,299,559 *	4,299,559	0
	GRAND TOTAL			$19800000	134,438,552	132,858,680	1,579,872

F O O T N O T E S

* = SINGLE TRANSACTION IS 5% REPORTABLE
B = BUY TRANSACTION
S = SELL TRANSACTION
R = REINVESTMENT TRANSACTION

REPORTABLE TRANSACTIONS - SINGLE / BY BROKER
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017

LAW COS GRP-CMB
ACCOUNT NUMBER M04126

TRANSACTION ACCOUNT	DATE BOUGHT/SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
	BEGINNING MARKET VALUE		56,205,429.31				
	COMPARATIVE VALUE (5%)		2,810,271.47				
	BROKER: MISCELLANEOUS						
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	02/01/17 B	165,574	17.515	2,900,000	2,900,000-*	2,900,000	
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	02/28/17 S	138	17.916	0	2,472	2,417	55
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	03/31/17 S	138	18.061	0	2,490	2,415	75
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	04/28/17 S	138	18.294	0	2,520	2,413	107
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	05/31/17 S	138	18.833	0	2,592	2,411	181
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	06/30/17 S	138	18.965	0	2,608	2,409	199
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	07/31/17 S	137	19.301	0	2,652	2,407	245
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	08/31/17 S	137	18.894	0	2,594	2,405	189
	ISSUE: HN0010571 - WEATHERLOW OFFSHORE FUND II LTD						
3040001789	10/01/17 B	2,500	1,000.000	2,500,000	2,500,000-	2,500,000	
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	10/31/17 S	137	19.605	0	2,687	2,401	286
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	11/30/17 S	137	20.154	0	2,760	2,399	361
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	12/29/17 S	137	20.346	0	2,784	2,397	387
	SUB-TOTAL			5,400,000	5,426,159	5,424,074	2,089
	GRAND TOTAL			5,400,000	5,426,159	5,424,074	2,089

REPORTABLE TRANSACTIONS - SINGLE / BY BROKER
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017

LAW COS GRP-CMB
ACCOUNT NUMBER M04126

TRANSACTION ACCOUNT	DATE BOUGHT/SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS

FOOTNOTES

* = SINGLE TRANSACTION IS 5% REPORTABLE
B = BUY TRANSACTION
S = SELL TRANSACTION
R = REINVESTMENT TRANSACTION

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017

LAW COS GRP-CMB
ACCOUNT NUMBER MO4126

TRANSACTION ACCOUNT	DATE BOUGHT/SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
	BEGINNING MARKET VALUE		56,205,429.31				
	COMPARATIVE VALUE (5%)		2,810,271.47				
	ISSUE: 00170K695 - AMG TIMESSQUAREISC-I						
3040001789	12/26/17 R	1,508	17.020	0	25,671-	25,671	
	SUB-TOTAL OF REINVS # 1			0	25,671	25,671	
3040001789	01/30/17 B	223,421	12.980	0	2,900,000-*	2,900,000	
	SUB-TOTAL OF BUYS # 1			0	2,900,000	2,900,000	
3040001789	03/23/17 S	29,091	13.750	8,000	392,000	377,600	14,400
3040001789	09/27/17 S	24,661	16.220	0	400,000	320,099	79,901
	SUB-TOTAL OF SALES # 2			8,000	792,000	697,699	94,301
	SUB-TOTAL			8,000	3,717,671	3,623,370	94,301
	ISSUE: 00769G303 - SANDS CAP GLOBAL GROWTH-INS						
3040001789	12/28/17 R	571	24.740	0	14,134-	14,134	
	SUB-TOTAL OF REINVS # 1			0	14,134	14,134	
3040001789	01/30/17 B	153,196	18.930	0	2,900,000-*	2,900,000	
	SUB-TOTAL OF BUYS # 1			0	2,900,000	2,900,000	
3040001789	10/31/17 S	12,417	24.160	0	300,000	235,058	64,942
	SUB-TOTAL OF SALES # 1			0	300,000	235,058	64,942
	SUB-TOTAL			0	3,214,134	3,149,192	64,942
	ISSUE: 24610B826 - DELAWARE SMALL CAP CORE-R6						
3040001789	02/01/17 B	186,470	23.060	0	4,300,000-*	4,300,000	

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017

LAW COS GRP-CMB
ACCOUNT NUMBER M04126

TRANSACTION ACCOUNT	DATE BOUGHT/SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
	SUB-TOTAL OF BUYS # 1			0	4,300,000	4,300,000	
3040001789	03/24/17 S	21,911	22.820	0	500,000	505,259	-5,259
3040001789	09/28/17 S	27,624	25.340	0	700,000	637,017	62,983
3040001789	10/31/17 S	15,564	25.700	0	400,000	358,911	41,090
	SUB-TOTAL OF SALES # 3			0	1,600,000	1,501,187	98,814
	SUB-TOTAL			0	5,900,000	5,801,187	98,814
	ISSUE: 411512429 - HARBOR INTL GROWTH-RET #2517						
3040001789	12/15/17 R	2,546	15.640	0	39,814-	39,814	
	SUB-TOTAL OF REINVS # 1			0	39,814	39,814	
3040001789	01/27/17 B	312,256	12.810	0	4,000,000-*	4,000,000	
	SUB-TOTAL OF BUYS # 1			0	4,000,000	4,000,000	
3040001789	03/23/17 S	29,828	13.410	0	400,000	382,103	17,897
3040001789	09/27/17 S	39,500	15.190	0	600,000	505,991	94,009
3040001789	10/31/17 S	31,827	15.710	0	500,000	407,702	92,298
	SUB-TOTAL OF SALES # 3			0	1,500,000	1,295,796	204,204
	SUB-TOTAL			0	5,539,814	5,335,610	204,204
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	02/01/17 B	165,574	17.515	2,900,000	2,900,000-*	2,900,000	
	SUB-TOTAL OF BUYS # 1			2,900,000	2,900,000	2,900,000	
3040001789	02/28/17 S	138	17.916	0	2,472	2,417	55
3040001789	03/31/17 S	138	18.061	0	2,490	2,415	75
3040001789	04/28/17 S	138	18.294	0	2,520	2,413	107
3040001789	05/31/17 S	138	18.833	0	2,592	2,411	181
3040001789	06/30/17 S	138	18.965	0	2,608	2,409	199
3040001789	07/31/17 S	137	19.301	0	2,652	2,407	245
3040001789	08/31/17 S	137	18.894	0	2,594	2,405	189
3040001789	09/29/17 S	137	19.552	0	2,682	2,403	279
3040001789	10/31/17 S	137	19.605	0	2,687	2,401	286

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017

LAW COS GRP-CMB
ACCOUNT NUMBER M04126

TRANSACTION ACCOUNT	DATE BOUGHT/SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
3040001789	11/30/17 S	137	20.154	0	2,760	2,399	361
3040001789	12/29/17 S	137	20.346	0	2,784	2,397	387
	SUB-TOTAL OF SALES # 11			0	28,841	26,477	2,368
	SUB-TOTAL			2,900,000	2,928,841	2,926,477	2,368
	ISSUE: 912997343 - LEGAL & GENERAL CIT						
3040001789	05/10/17 B	9,500	100.000	950,000	950,000-	950,000	
3040001789	05/10/17 B	15,000	100.000	1,500,000	1,500,000-	1,500,000	
3040001789	05/10/17 B	6,500	100.000	650,000	650,000-	650,000	
3040001789	05/10/17 B	41,000	100.000	4,100,000	4,100,000-*	4,100,000	
3040001789	05/10/17 B	83,500	100.000	8,350,000	8,350,000-*	8,350,000	
3040001789	05/10/17 B	44,500	100.000	4,450,000	4,450,000-*	4,450,000	
	SUB-TOTAL OF BUYS # 6			$20000000	20,000,000	20,000,000	
	SUB-TOTAL			$20000000	20,000,000	20,000,000	0
	ISSUE: 921937504 - VANGUARD TOT BD MKT IDX-INST #222						
3040001789	01/31/17 R	1,620	10.660	0	17,272-	17,272	
3040001789	02/28/17 R	1,536	10.710	0	16,452-	16,452	
3040001789	03/31/17 R	1,697	10.680	0	18,119-	18,119	
3040001789	04/30/17 R	1,622	10.740	0	17,419-	17,419	
	SUB-TOTAL OF REINVS # 4			0	69,262	69,262	
3040001789	05/08/17 S	780,205	10.690	0	8,340,393 *	8,671,153	-330,760
	SUB-TOTAL OF SALES # 1			0	8,340,393	8,671,153	-330,760
	SUB-TOTAL			0	8,409,655	8,740,415	-330,760
	ISSUE: 921937876 - VANGUARD LG TERM BD IDX FD INS #0545						
3040001789	01/31/17 R	3,005	13.550	0	40,717-	40,717	
3040001789	02/28/17 R	2,696	13.750	0	37,074-	37,074	
3040001789	03/31/17 R	3,008	13.620	0	40,974-	40,974	
3040001789	04/30/17 R	2,877	13.780	0	39,644-	39,644	

WELLS FARGO

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017

LAW COS GRP-CMB
ACCOUNT NUMBER MO4126

TRANSACTION ACCOUNT	DATE BOUGHT/SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
	SUB-TOTAL OF REINVS # 4			0	158,409	158,409	
3040001789	05/08/17 S	903,267	13.650	0	12,329,600 *	13,512,388	-1,182,788
	SUB-TOTAL OF SALES # 1			0	12,329,600	13,512,388	-1,182,788
	SUB-TOTAL			0	12,488,009	13,670,797	-1,182,788
	ISSUE: 922040100 - VANGUARD INSTL INDEX FD #94						
3040001789	03/28/17 R	290	214.710	0	62,302-	62,302	
3040001789	06/01/17 R	266	221.730	0	59,026-	59,026	
3040001789	09/21/17 R	322	227.680	0	73,224-	73,224	
3040001789	12/22/17 R	298	244.260	0	72,858-	72,858	
	SUB-TOTAL OF REINVS # 4			0	267,410	267,410	
3040001789	01/26/17 B	43,003	209.290	0	9,000,000-*	9,000,000	
3040001789	01/27/17 B	21,041	209.120	0	4,400,000-*	4,400,000	
	SUB-TOTAL OF BUYS # 2			0	13,400,000	13,400,000	
3040001789	03/24/17 S	3,731	214.400	0	800,000	780,724	19,276
3040001789	09/27/17 S	1,752	228.280	0	400,000	366,938	33,062
	SUB-TOTAL OF SALES # 2			0	1,200,000	1,147,662	52,338
	SUB-TOTAL			0	14,867,410	14,815,072	52,338
	ISSUE: 922042783 - VANGUARD FTSE ALL WORLD-INST #881						
3040001789	03/21/17 R	146	93.710	0	13,681-	13,681	
3040001789	06/01/17 R	441	97.960	0	43,241-	43,241	
3040001789	09/19/17 R	233	104.170	0	24,297-	24,297	
3040001789	12/20/17 R	322	106.180	0	34,229-	34,229	
	SUB-TOTAL OF REINVS # 4			0	115,448	115,448	
3040001789	01/26/17 S	126,853	91.050	0	11,550,000 *	10,609,828	940,172
3040001789	03/24/17 S	4,253	94.060	0	400,000	355,821	44,179
3040001789	09/27/17 S	3,888	102.890	0	400,000	326,329	73,671

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017

LAW COS GRP-CMB
ACCOUNT NUMBER M04126

TRANSACTION ACCOUNT	DATE BOUGHT/SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
	SUB-TOTAL OF SALES # 3			0	12,350,000	11,291,978	1,058,022
	SUB-TOTAL			0	12,465,448	11,407,426	1,058,022
	ISSUE: 922908801 - VANGUARD TOTAL STK MKT INDX- I #855						
3040001789	01/25/17 S	216,713	57.680	0	12,500,000 *	11,219,086	1,280,914
3040001789	01/26/17 S	149,356	57.610	0	8,604,385 *	7,732,051	872,335
	SUB-TOTAL OF SALES # 2			0	21,104,385	18,951,137	2,153,248
	SUB-TOTAL			0	21,104,385	18,951,137	2,153,248
	ISSUE: 992995936 - WFB COLLATERALIZED INST BANK DEP A/C						
1040008301	01/05/17 B	359	1.000	0	359-	359	
1040008301	01/26/17 B	416,668	1.000	0	416,668-	416,668	
1040008301	01/31/17 B	17	1.000	0	17-	17	
1040008301	02/17/17 B	341,382	1.000	0	341,382-	341,382	
1040008301	02/24/17 B	26	1.000	0	26-	26	
1040008301	02/27/17 B	200	1.000	0	200-	200	
1040008301	02/28/17 B	16	1.000	0	16-	16	
1040008301	03/13/17 B	1,429	1.000	0	1,429-	1,429	
1040008301	03/14/17 B	352,399	1.000	0	352,399-	352,399	
1040008301	03/20/17 B	260,000	1.000	0	260,000-	260,000	
1040008301	04/06/17 B	62	1.000	0	62-	62	
1040008301	04/10/17 B	490,000	1.000	0	490,000-	490,000	
1040008301	04/19/17 B	3,238	1.000	0	3,238-	3,238	
1040008301	04/20/17 B	67	1.000	0	67-	67	
1040008301	05/23/17 B	275,413	1.000	0	275,413-	275,413	
1040008301	05/25/17 B	26	1.000	0	26-	26	
1040008301	06/20/17 B	395,412	1.000	0	395,412-	395,412	
1040008301	06/27/17 B	1,784	1.000	0	1,784-	1,784	
1040008301	07/06/17 B	490,000	1.000	0	490,000-	490,000	
1040008301	07/13/17 B	67	1.000	0	67-	67	
1040008301	08/21/17 B	285,888	1.000	0	285,888-	285,888	
1040008301	09/05/17 B	67	1.000	0	67-	67	
1040008301	09/11/17 B	875,000	1.000	0	875,000-	875,000	
1040008301	09/20/17 B	238	1.000	0	238-	238	
1040008301	10/05/17 B	450	1.000	0	450-	450	
1040008301	10/06/17 B	1,921	1.000	0	1,921-	1,921	
1040008301	10/11/17 B	1,082	1.000	0	1,082-	1,082	
1040008301	10/27/17 B	294	1.000	0	294-	294	

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017

LAW COS GRP-CMB
ACCOUNT NUMBER M04126

TRANSACTION ACCOUNT	DATE BOUGHT/SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
1040008301	11/14/17 B	317	1.000	0	317-	317	
1040008301	11/20/17 B	385,710	1.000	0	385,710-	385,710	
1040008301	11/21/17 B	63	1.000	0	63-	63	
1040008301	12/04/17 B	3,842	1.000	0	3,842-	3,842	
1040008301	12/05/17 B	69	1.000	0	69-	69	
1040008301	12/12/17 B	79	1.000	0	79-	79	
1040008301	12/15/17 B	1,551	1.000	0	1,551-	1,551	
1040008301	12/20/17 B	312,754	1.000	0	312,754-	312,754	
1040008301	12/21/17 B	1,124	1.000	0	1,124-	1,124	
1040008301	12/29/17 B	292	1.000	0	292-	292	
3040001789	01/03/17 B	50	1.000	0	50-	50	
3040001789	01/26/17 B	12,069,000	1.000	0	12,069,000-*	12,069,000	
3040001789	01/31/17 B	5,750,000	1.000	0	5,750,000-*	5,750,000	
3040001789	03/01/17 B	463	1.000	0	463-	463	
3040001789	03/24/17 B	792,000	1.000	0	792,000-	792,000	
3040001789	04/03/17 B	436	1.000	0	436-	436	
3040001789	05/01/17 B	312	1.000	0	312-	312	
3040001789	05/09/17 B	685,151	1.000	0	685,151-	685,151	
3040001789	06/01/17 B	497	1.000	0	497-	497	
3040001789	07/03/17 B	420	1.000	0	420-	420	
3040001789	08/01/17 B	368	1.000	0	368-	368	
3040001789	09/01/17 B	323	1.000	0	323-	323	
3040001789	09/28/17 B	1,800,000	1.000	0	1,800,000-	1,800,000	
3040001789	10/02/17 B	300	1.000	0	300-	300	
3040001789	11/01/17 B	1,200,097	1.000	0	1,200,097-	1,200,097	
3040001789	12/01/17 B	538	1.000	0	538-	538	
	SUB-TOTAL OF BUYS # 54			0	27,199,261	27,199,261	
1040008301	01/03/17 S	365,195	1.000	0	365,195	365,195	0
1040008301	01/09/17 S	171	1.000	0	171	171	0
1040008301	01/17/17 S	25,290	1.000	0	25,290	25,290	0
1040008301	01/24/17 S	4,395	1.000	0	4,395	4,395	0
1040008301	02/01/17 S	366,275	1.000	0	366,275	366,275	0
1040008301	02/07/17 S	12,672	1.000	0	12,672	12,672	0
1040008301	03/01/17 S	366,886	1.000	0	366,886	366,886	0
1040008301	03/24/17 S	259,765	1.000	0	259,765	259,765	0
1040008301	04/03/17 S	369,649	1.000	0	369,649	369,649	0
1040008301	04/05/17 S	84	1.000	0	84	84	0
1040008301	04/24/17 S	12,586	1.000	0	12,586	12,586	0
1040008301	05/01/17 S	373,697	1.000	0	373,697	373,697	0
1040008301	05/24/17 S	411	1.000	0	411	411	0
1040008301	06/01/17 S	368,679	1.000	0	368,679	368,679	0
1040008301	06/21/17 S	12,697	1.000	0	12,697	12,697	0
1040008301	06/23/17 S	2,978	1.000	0	2,978	2,978	0
1040008301	07/03/17 S	369,757	1.000	0	369,757	369,757	0

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017

LAW COS GRP-CMB
ACCOUNT NUMBER M04126

TRANSACTION ACCOUNT	DATE BOUGHT/SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
1040008301	07/11/17 S	10,938	1.000	0	10,938	10,938	0
1040008301	07/25/17 S	12,588	1.000	0	12,588	12,588	0
1040008301	08/01/17 S	369,624	1.000	0	369,624	369,624	0
1040008301	08/10/17 S	12,988	1.000	0	12,988	12,988	0
1040008301	09/01/17 S	370,236	1.000	0	370,236	370,236	0
1040008301	09/07/17 S	67	1.000	0	67	67	0
1040008301	10/02/17 S	370,426	1.000	0	370,426	370,426	0
1040008301	10/03/17 S	53,291	1.000	0	53,291	53,291	0
1040008301	10/10/17 S	49,264	1.000	0	49,264	49,264	0
1040008301	11/01/17 S	370,491	1.000	0	370,491	370,491	0
1040008301	11/07/17 S	12,588	1.000	0	12,588	12,588	0
1040008301	11/08/17 S	13,265	1.000	0	13,265	13,265	0
1040008301	11/22/17 S	3,030	1.000	0	3,030	3,030	0
1040008301	12/01/17 S	370,998	1.000	0	370,998	370,998	0
1040008301	12/14/17 S	79	1.000	0	79	79	0
1040008301	12/18/17 S	21,611	1.000	0	21,611	21,611	0
1040008301	12/19/17 S	448	1.000	0	448	448	0
3040001789	01/27/17 S	3,295,615	1.000	0	3,295,615 *	3,295,615	0
3040001789	01/30/17 S	8,400,000	1.000	0	8,400,000 *	8,400,000	0
3040001789	02/01/17 S	4,299,559	1.000	0	4,299,559 *	4,299,559	0
3040001789	02/17/17 S	355,000	1.000	0	355,000	355,000	0
3040001789	03/14/17 S	367,000	1.000	0	367,000	367,000	0
3040001789	03/20/17 S	260,000	1.000	0	260,000	260,000	0
3040001789	03/27/17 S	800,000	1.000	0	800,000	800,000	0
3040001789	04/06/17 S	11,000	1.000	0	11,000	11,000	0
3040001789	05/23/17 S	288,000	1.000	0	288,000	288,000	0
3040001789	06/20/17 S	408,000	1.000	0	408,000	408,000	0
3040001789	08/21/17 S	303,000	1.000	0	303,000	303,000	0
3040001789	09/29/17 S	1,800,000	1.000	0	1,800,000	1,800,000	0
3040001789	10/10/17 S	529,000	1.000	0	529,000	529,000	0
3040001789	11/20/17 S	396,000	1.000	0	396,000	396,000	0
3040001789	11/29/17 S	10,561	1.000	0	10,561	10,561	0
3040001789	12/18/17 S	5,892	1.000	0	5,892	5,892	0
3040001789	12/20/17 S	371,000	1.000	0	371,000	371,000	0
	SUB-TOTAL OF SALES # 51			0	26,852,746	26,852,746	0
	SUB-TOTAL			0	54,052,007	54,052,007	0
	GRAND TOTAL			$22908000	164,687,374	162,472,690	2,214,690

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017

LAW COS GRP-CMB
ACCOUNT NUMBER M04126

TRANSACTION ACCOUNT	DATE BOUGHT/SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS

FOOTNOTES

* = SINGLE TRANSACTION IS 5% REPORTABLE
B = BUY TRANSACTION
S = SELL TRANSACTION
R = REINVESTMENT TRANSACTION

REPORTABLE TRANSACTIONS - SERIES / BY BROKER
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017

LAW COS GRP-CMB
ACCOUNT NUMBER MO4126

TRANSACTION ACCOUNT	DATE BOUGHT/SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
	BEGINNING MARKET VALUE		56,205,429.31				
	COMPARATIVE VALUE (5%)		2,810,271.47				
	BROKER: MISCELLANEOUS						
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	02/01/17 B	165,574	17.515	2,900,000	2,900,000-*	2,900,000	
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	02/28/17 S	138	17.916	0	2,472	2,417	55
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	03/31/17 S	138	18.061	0	2,490	2,415	75
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	04/28/17 S	138	18.294	0	2,520	2,413	107
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	05/31/17 S	138	18.833	0	2,592	2,411	181
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	06/30/17 S	138	18.965	0	2,608	2,409	199
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	07/31/17 S	137	19.301	0	2,652	2,407	245
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	08/31/17 S	137	18.894	0	2,594	2,405	189
	ISSUE: HN0010571 - WEATHERLOW OFFSHORE FUND II LTD						
3040001789	10/01/17 B	2,500	1,000.000	2,500,000	2,500,000-	2,500,000	
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	10/31/17 S	137	19.605	0	2,687	2,401	286
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	11/30/17 S	137	20.154	0	2,760	2,399	361
	ISSUE: 500995139 - KILTEARN GLOBAL EQUITY FD						
3040001789	12/29/17 S	137	20.346	0	2,784	2,397	387
	SUB-TOTAL			5,400,000	5,426,159	5,424,074	2,089
	GRAND TOTAL			5,400,000	5,426,159	5,424,074	2,089

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
LAW COMPANIES GROUP, INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 006

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
Amec Foster Wheeler Environment & Infrastructure, Inc.

D Employer Identification Number (EIN)
91-1641772

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	57,045,903
b Actuarial value	2b	58,664,972

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	549	44,753,266	44,753,266
b For terminated vested participants	367	12,001,034	12,001,034
c For active participants	148	4,685,207	4,685,207
d Total	1,064	61,439,507	61,439,507

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	5.78%
6 Target normal cost	6	800,000

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

Anthony Wagman APW
Signature of actuary

10/3/2018
Date

ANTHONY WAGMAN
Type or print name of actuary

1707407
Most recent enrollment number

MERCER
Firm name

404-442-3100
Telephone number (including area code)

3560 LENOX ROAD, SUITE 2400
ATLANTA GA 30326
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	2,057,484
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		2,057,484
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 6.63%	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)		793,049
	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 5.98%		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		52,579
	c Total available at beginning of current plan year to add to prefunding balance		845,628
	d Portion of (c) to be added to prefunding balance		845,628
12	Other reductions in balances due to elections or deemed elections		792,914
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	52,714

Part III Funding Percentages

14	Funding target attainment percentage	14	95.39%
15	Adjusted funding target attainment percentage	15	95.39%
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	95.39%
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
04/07/2017	490,000	0			
07/06/2017	490,000	0			
01/09/2018	290,000	0			
09/07/2018	210,000	0			
		Totals ▶ 18(b)		1,480,000	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 1,423,855

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**: 64

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

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years — **28**: 0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) — **29**: 0

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29) — **30**: 0

Part VIII Minimum Required Contribution For Current Year

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

a Target normal cost (line 6) — **31a**: 800,000

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

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	2,827,249	665,260
b Waiver amortization installment		

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount — **33**:

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) — **34**: 1,465,260

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement		46,096	46,096

36 Additional cash requirement (line 34 minus line 35) — **36**: 1,419,164

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) — **37**: 1,423,855

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

a Total (excess, if any, of line 37 over line 36) — **38a**: 4,691

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances — **38b**: 4,691

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, line 22 – Description of Weighted Average Retirement Age

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below. The average retirement age is 64.

(A) Retirement age	(B) Retirement Percent	(C) Lx	(D) Number of employees expected to retire (B) x (C)	(E) (A) x (D)
55	5.0%	100.00	5.00	275.00
56	1.0%	95.00	0.95	53.20
57	1.0%	94.05	0.94	53.61
58	1.0%	93.11	0.93	54.00
59	1.0%	92.18	0.92	54.39
60	3.0%	91.26	2.74	164.26
61	3.0%	88.52	2.66	161.99
62	12.0%	85.86	10.30	638.82
63	3.0%	75.56	2.27	142.81
64	3.0%	73.29	2.20	140.72
65	85.0%	71.09	60.43	3,927.95
66	75.0%	10.66	8.00	527.87
67	75.0%	2.67	2.00	133.97
68	75.0%	0.67	0.50	33.99
69	75.0%	0.17	0.12	8.62
70	100.0%	0.04	0.04	2.92
Total				6,374.12
Average				63.74

Schedule SB, Part V – Summary of Plan Provisions

SUMMARY OF MAJOR PLAN PROVISIONS

Effective date and plan year	Original plan: January 1, 1962 Restated plan: January 1, 2010 Plan year: Calendar Year
Status of the plan	Plan was frozen as of March 28, 1997. No participant may enter or accrue additional benefits under the plan.
Significant events that occurred during the year	None
DEFINITIONS	
• Sponsoring employer	Foster Wheeler Inc.
• Administration	The Plan Administrator, appointed by the Board, will undertake the day to day administration of the Plan. He may appoint other persons to perform his functions.
• Type of Plan	The Plan is noncontributory single employer defined benefit plan.
• Eligibility	See Participating employees; this is a frozen group.
• Benefit service	All plan years, after attainment of age 21, in which an employee completes at least 1,000 hours. Service in Plan years in which an employee is hired or terminated is prorated based on 2,000 hours per year. Benefit service was frozen on March 28, 1997.
• Vesting service	Each Plan year in which the employee completes at least 1,000 hours of service.
• Eligibility service	A twelve consecutive month period in which the employee works at least 1,000 hours.
• Compensation Considered	The sum of annual earnings and overtime pay. Annual earnings do not include overtime, bonuses, commissions, or other non-recurring compensation. No compensation earned after March 28, 1997 will be considered.
• Average Annual Compensation	The highest three-year average of compensation from the last ten years.

Schedule SB, Part V – Summary of Plan Provisions

NORMAL RETIREMENT	
• Eligibility	Age as of the first day of the month following the later of attainment of age 65 or completion of one year of Eligibility Service.
• Benefit	The sum of (A) + (B) + (C) (A) 1.4% of Average Annual Compensation times Years of Benefit Service less than 20, (B) 1% of Average Annual Compensation times Years of Benefit Service in excess of 20, but no greater than 35, and (C) 0.65% of the excess of Average Annual Compensation over Covered Compensation times Years of Benefit Service less than 20.
EARLY RETIREMENT	
• Eligibility	Age as of the first day of the month following the later of attainment of age 55 or completion of five years of Eligibility Service.
• Benefit	The Normal Retirement Benefit is calculated using service projected to Normal Retirement Date. The benefit is multiplied by a fraction, the numerator of which is Benefit Service to date and the denominator of which is Benefit Service projected to Normal Retirement. The service in the denominator is not limited to 35 years. The resulting amount is then reduced by 6% times the number of years by which the commencement date precedes Normal Retirement.
LATE RETIREMENT	
• Eligibility	Age as of the first day of any calendar month after the Participant's Normal Retirement Date as elected by the Participant, if the Participant's service continues to within one month of that date and the Participant does not elect to receive benefits on his Normal Retirement Date.
• Benefit	The Normal Retirement Benefit is recalculated at the beginning of each plan year following the participant's Normal Retirement Date. If at any time the predetermined benefit is less than the benefit determined the previous year, then the larger benefit amount is used.

Schedule SB, Part V – Summary of Plan Provisions

DEFERRED VESTED	
• Benefit	The Normal Retirement Benefit calculated using service projected to Normal Retirement Date. The benefit is multiplied by a fraction, the numerator of which is Benefit Service to date and the denominator of which is Benefit Service projected to Normal Retirement. The service in the denominator is not limited to 35 years.
DISABILITY	
• Benefit	The Normal Retirement Benefit, where Benefit Service is credited to the participant from the date of disability to the Normal Retirement Date. The benefit is payable on the Participant's Normal Retirement Date.
PRE-RETIREMENT DEATH	A married vested participant who dies shall be eligible for a death benefit. The amount of the death benefit shall be the monthly pension due to the spouse had the joint and 50% survivor option been elected immediately before the death of the participant.
UNPREDICTABLE CONTINGENT EVENT BENEFITS	None.
FORM OF BENEFITS	
• Automatic form for unmarried participants	Life Annuity
• Automatic form for married participants	Qualified Joint and Survivor Annuity

Schedule SB, Part V – Summary of Plan Provisions

• Optional forms	The normal form of payment is a life annuity. Preretirement spouse benefits are payable only as described above. For married participants, benefits are payable in the form of a 50% joint and survivor annuity or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are a joint and survivor annuity with various reduction amounts, a joint and survivor annuity with stipulated payments, a life annuity with stipulated payments, or a temporary annuity which decreases when the annuitant first becomes eligible for Social Security benefits. At the termination of employment of a participant, the single sum that is the Actuarial Equivalent of his entire non-forfeitable benefit is less than $3,500 for terminations of employment occurring prior to Jan 1, 1998 or $5,000 for termination of employment occurring on or after January 1, 1998
• Optional form conversion factors	For Normal retirement benefit of capped participants • Interest – 6% • Mortality – GA 1951 Table set back to 3 years, projected by scale C to 1970, or the 2025 Applicable Mortality Table, as contemplated by IRS Revenue Ruling 2007-67 without regard to subsequent guidance issued by the IRS, whichever produces the larger benefit. For Early retirement window participants • Interest – 4% or the interest rate used by Massachusetts Mutual Life Insurance Company to purchase immediate non-participating annuities. Mortality – 1983 male group annuity mortality table, with a six year set back, for all window participants and their Spouses and Beneficiaries.
MISCELLANEOUS	
• Maximum compensation	Compensation for any 12-month period used to determine accrued benefits may not exceed the limits in IRC Section 401(a)(17) for the calendar year in which the 12-month period begins.
• Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually.

Schedule SB, Part V – Summary of Plan Provisions

Benefits Included or Excluded
Unless noted below, all benefits provided by the plan, as restated effective January 1, 2010, are included in this valuation:

- **Most recent plan amendments included:** All amendments included in the restatement effective as of January 1, 2010, and all amendments through Amendment 6, related to the 2014 lump sum window, are included.
- **Plan amendments excluded:** None.
- **Late retirement increases:**
  - *Active participants:* The plan provides late retirement increases for active participants who work beyond age 65. These are included in the valuation.
  - *Deferred vested participants:* Current deferred vested participants over normal retirement age are valued including the late retirement actuarial increase. They are valued assuming a single lump sum is paid for missed payments since normal retirement age. Missed payments are credited with interest at an annual rate of 6%.
- **Internal Revenue Code limitations:** The limitations of Internal Revenue Code Section 415(b) and 401(a)(17) have been incorporated into our calculations.
- **IRC Section 416 rules for top-heavy plans:** We did not test whether this plan is top-heavy (when the present value of benefits for key employees equals or exceeds 60% of the present value for all participants). However, we expect that the plan is not top-heavy due to the large number of rank-and-file participants; therefore, the funding target and target normal cost do not reflect any liability for top-heavy benefit accruals.

PLAN PROVISIONS SPECIFIC TO FUNDING

Additional Benefits Included or Excluded

- **IRC Section 436 benefit restrictions:**
  - *Unpredictable contingent event benefits:* This valuation excludes restricted contingent event benefits that occurred before the valuation date but includes contingent event benefits which are expected to occur on or after the valuation date regardless of anticipated funding-based limitations.
  - *Plan amendments:* See above.
  - *Prohibited payments:* Limitations on prohibited benefits (if any) are reflected for annuity starting dates before the valuation date but are ignored for annuity starting dates on or after the valuation date.
  - *Benefit accruals:* The plan's funding target does not reflect any limitation on benefit accruals. The target normal cost does not reflect any limitation on benefit accruals.

Schedule SB, Part V – Summary of Plan Provisions

- **Scheduled benefit increases:** Scheduled benefit increases effective after the end of the current plan year are excluded from minimum funding requirements.
- **Unpredictable contingent event benefits:** The plan does not have any unpredictable contingent event benefits.

PLAN PROVISION CHANGES SINCE PRIOR VALUATION

Maximum compensation amounts and maximum benefit amounts under IRS rules were updated from 2016 to 2017.

Schedule of assets (held at end of year)

December 31, 2017

	(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
				$	$
		Interest Bearing Cash			
*		Wells Fargo, N.A.	Wells Fargo Bank Collateralized Institutional Bank Deposit	802,954	802,954
		Mutual Funds			
		The Vanguard Group	Vanguard FTSE All-World ex-US Index Fund Institutional Shares	3,172,627	4,060,776
		The Vanguard Group	Vanguard Institutional Index Fund #94	12,519,749	14,543,272
		Sands Capital Management, LLC	Sands Capital Global Growth - Ins	2,679,076	3,491,347
		Harbor Funds	Harbor International Growth-Retirement	2,744,018	3,379,890
		Delaware Funds	Delaware Small Cap Core-R6	2,798,814	2,926,254
		AMG Funds	AMG Times Square I SC-I	2,227,972	2,923,705
		Collective Funds			
		Legal & General Investments	L&G Liability Corp CIT Fund	9,390,248	9,657,704
		Legal & General Investments	L&G Liability Treasury 3X	1,523,180	1,587,506
		Legal & General Investments	L&G Long Liability Corp CIT Fund	5,180,340	5,544,125
		Legal & General Investments	L&G Long Liability Treasury 2X	4,165,728	4,587,695
		Private Equity/Joint Venture			
		Kiltearn Partners	Kiltearn Global Equity Fund	2,873,527	3,337,673
		Pointer Management Company	Pointer Offshore III LTD	2,500,000	2,781,532
		Weatherlow Offshore Fund	Weatherlow Offshore Fund II LTD	2,500,000	2,561,279
		Total assets (held at end of year)		55,078,234	62,185,712

* Represents a party-in-interest to the Plan.

Schedule SB, line 32 — Schedule of Amortization Bases

The total shortfall amortization charge is the sum of the individual shortfall amortization installment for each plan year covered under PPA. Although an individual shortfall amortization installment can be negative, the combined shortfall amortization charge cannot be less than $0.

SHORTFALL BASES					
YEAR ESTABLISHED		OUTSTANDING BALANCE	YEARS REMAINING		2017 INSTALLMENT
2011	$	855,106	1	$	855,106
2012		(2,740,393)	2		(1,398,117)
2013		2,717,677	3		943,055
2014		(1,530,971)	4		(406,450)
2015		1,702,201	5		368,741
2016		158,248	6		29,450
2017		1,665,381	7		273,475
Total	$	2,827,249		$	665,260

Schedule SB, line 24 — Change in Actuarial Assumptions

- The disability incidence assumption was eliminated as an explicit decrement assumption based on most recent experience.