

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 01/01/2008 and ending 12/31/2008	
A	This return/report is for: <div><div>☐ a multiemployer plan;</div><div>☒ a single-employer plan;</div><div>☐ a multiple-employer plan; or</div><div>☐ a DFE (specify) ____</div></div>
B	This return/report is: <div><div>☐ the first return/report;</div><div>☒ an amended return/report;</div><div>☐ the final return/report;</div><div>☐ a short plan year return/report (less than 12 months).</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div><div>☒ Form 5558;</div><div>☐ automatic extension;</div><div>☐ the DFVC program;</div><div>☐ special extension (enter description)</div></div>

Part II	Basic Plan Information—enter all requested information	
1a	Name of plan ELJER, INC. 401(K) PLAN	1b Three-digit plan number (PN) ▶ 001
		1c Effective date of plan 08/01/2005
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) ELJER, INC. AS AMERICA, INC. ONE CENTENNIAL AVE. PISCATAWAY, NJ 08855	2b Employer Identification Number (EIN) 20-2819254 2c Sponsor's telephone number 732-980-3165 2d Business code (see instructions) 339900

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			
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/16/2010	THERESA ARENA
	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 (if same as plan sponsor, enter "Same") ELJER, INC. AS AMERICA, INC. ONE CENTENNIAL AVE. PISCATAWAY, NJ 08855	3b Administrator's EIN 20-2819254 <hr/> 3c Administrator's telephone number 732-980-3165
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN <hr/> 4c PN
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5 Total number of participants at the beginning of the plan year	5	137
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	36
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	66
d Subtotal. Add lines 6a , 6b , and 6c	6d	102
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	102
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	55
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	5

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 2E 2F 2G 2J 2K 3E

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

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
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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
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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
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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
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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
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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
		2009
		This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2008 and ending 12/31/2008		
A Name of plan ELJER, INC. 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 ELJER, INC.	D Employer Identification Number (EIN) 20-2819254	

Part I	Asset and Liability Statement
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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)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	149818	121507
(9) Value of interest in common/collective trusts.....	1c(9)	81928	182200
(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)	3438203	2269032
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	3669949	2572739

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	3669949	2572739
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	48978	
(B) Participants	2a(1)(B)	251720	
(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)		300698

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	11607	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		11607
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(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)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		3699
(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)		-1057776
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		-741772

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	355388	
(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)		355388
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)	50	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		50
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		355438

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-1097210
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: CROWE HORWATH, LLP

(2) EIN: 35-0921680

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 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 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.).....		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.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		3000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)

5b(3) PN(s)

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

THE ELJER, INC.
401(k) PLAN

FINANCIAL STATEMENTS
December 31, 2008 and 2007

THE ELJER, INC.
401(k) PLAN

FINANCIAL STATEMENTS
December 31, 2008 and 2007

CONTENTS

REPORT OF INDEPENDENT AUDITORS	1
FINANCIAL STATEMENTS	
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS	2
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS	3
NOTES TO FINANCIAL STATEMENTS	4
SUPPLEMENTAL SCHEDULE	
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)	10



Crowe Horwath LLP
Independent Member Crowe Horwath International

REPORT OF INDEPENDENT AUDITORS

Eljer, Inc.
Plan Administrator
The Eljer, Inc. 401(k) Plan

We were engaged to audit the financial statements and supplemental schedule of The Eljer, Inc. 401(k) Plan (the "Plan") as of December 31, 2008 and for the year then ended, as listed in the accompanying contents page. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by Section 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosures under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by MFS Heritage Trust Company and Reliance Trust Company, the trustees of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that Reliance Trust Company held the Plan's investment assets and executed investment transactions from April 1, 2008 to December 31, 2008, and that MFS Heritage Trust Company held the Plan's investment assets and executed investment transactions for the period January 1, 2008 to March 31, 2008. The plan administrator has obtained certifications from the trustees as of December 31, 2008 and for the year then ended, that the information provided to the plan administrator by the trustees is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying 2008 financial statements and supplemental schedule taken as a whole. The form and content of the information included in the 2008 financial statements and supplemental schedule, other than that derived from the information certified by the trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

We have compiled the accompanying statement of net assets available for benefits of The Eljer Inc. 401(k) Plan as of December 31, 2007 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. A compilation is limited to presenting the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying 2007 statement of net assets available for benefits and, accordingly, do not express an opinion or any other form of assurance on it.

Crowe Horwath LLP
Crowe Horwath LLP

Oakbrook, Illinois
August 31, 2010

THE ELJER, INC
401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2008 and 2007

	<u>2008</u>	Unaudited <u>2007</u>
ASSETS		
Investments at fair value (Note 3)	\$ 2,451,232	\$ 3,520,130
Participant Loans	<u>121,507</u>	<u>149,818</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u>\$ 2,572,739</u>	 <u>\$ 3,669,948</u>

See accompanying notes to financial statements.

THE ELJER, INC.
401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Years ended December 31, 2008

	<u>2008</u>
Additions to net assets attributed to:	
Investment income, excluding net depreciation (Note 3)	
Interest and Dividends	100,543
 Contributions	
Employer	48,978
Employee	251,720
Rollovers	0
Total contributions	<u>300,698</u>
 Total additions	401,241
 Deductions from net assets attributed to:	
Net depreciation in fair value of investments (Note 3)	1,143,012
Benefits paid to participants	355,388
Administrative Expenses	50
Total deductions	<u>1,498,450</u>
 Net decrease	(1,097,209)
 Net assets available for benefits	
Beginning of year	<u>3,669,948</u>
 End of year	<u>\$ 2,572,739</u>

See accompanying notes to financial statements.

THE ELJER, INC.
401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2008 and 2007

NOTE 1 - DESCRIPTION OF THE PLAN

The following brief description of The Eljer, Inc. 401(k) Plan ("the Plan") is provided for general information purposes only. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan (401(k) plan) covering substantially all full-time employees of Eljer, Inc. (the "Company") not covered by a collective bargaining agreement between the Company and any union, who have attained the age of 21 and have completed 90 days of service, with participation commencing at the start of the following month. The Plan is subject to certain provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The purpose of the Plan is to provide non-union employees a qualified plan which meets the requirements of Section 401(k) of the Internal Revenue Code of 1986. The Plan was effective as of August 1, 2005.

Contributions: Under the terms of the Plan Adoption Agreement, the employer matching contributions are made at the employer's discretion. The Company makes matching contributions of employees' salary deferral amounts of 25% of the first 6% of employees' compensation. Participants may contribute up to 60% of annual pre-tax compensation in 1% increments, as defined in the Plan. Contributions are subject to certain limitations.

With the approval of the plan administrator, participants may contribute any rollover contribution received by such participant or to which such participant is entitled from another qualified trust. Participants direct all contributions, including employer contributions, into various investment options offered by the Plan.

Participant Accounts: Each participant's account is individually credited with the participant's contribution, the Company's contribution, and Plan earnings. The participant is entitled to the vested portion of the account. Each participant directs the investment of their account to any other investment options available under the Plan.

Vesting: Participant's are immediately vested in their voluntary contributions plus their contributions' earnings. Vesting in the Company's contributions of their accounts, plus earnings thereon, is based on years of continuous service. A participant is vested by 20% grading annually, so that the participant is 100% vested after five years of employment. The non-vested balance is forfeited upon termination of service. Forfeitures are used to reduce employer contributions and/or allocated as employer contribution.

The Plan incurred a partial plan termination on August 28, 2008 due to a significant amount of terminations. All those participants affected by the partial plan termination became 100% vested.

Loans to Participants: Plan participants may borrow up to a maximum of the lesser of \$50,000 or 50% of their vested account balance. The minimum loan allowable is \$1,000 and participants may only have one loan outstanding at a time. Loans must be repaid in at least quarterly installments of principal and interest with level periodic payments. There were \$121,507 and \$149,818 loans outstanding at December 31, 2008 and 2007, respectively.

(Continued)

THE ELJER, INC.
401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2008 and 2007

NOTE 1 - DESCRIPTION OF THE PLAN (Continued)

Payments of Benefits: Benefit distributions equal to participants' vested account balances are payable to participants or their beneficiaries upon the earlier of retirement (age 59 ½) or upon their death, disability or termination of employment. The method of distribution shall be determined by the Plan Administrator in accordance with the provisions of the Plan. Upon approval by the plan administrator, participants may also make withdrawals under hardship cases. In such cases, the hardship withdrawal will be limited to the amount needed to meet the immediate financial hardship, not to exceed the total vested balance.

Administrative Expenses: Administrative expenses of the Plan are paid by the Company. In addition, the Company provides certain administrative services at no cost to the Plan.

Forfeited Accounts: At December 31, 2008 and 2007, forfeited non-vested accounts totaled \$867 and \$0, respectively. For the plan year December 31, 2008 there were no forfeited non-vested accounts used to reduce the employer contributions.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation: The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Adoption of New Accounting Standards: In September 2006, the FASB issued Statement No. 157, *Fair Value Measurements* (FAS 157). This Statement defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. This Standard is effective for financial statements issued for fiscal years beginning after November 15, 2007. In October 2008, the FASB issued Staff Position (FSP) 157-3, *Determining the Fair Value of a Financial Asset when the Market for That Asset Is Not Active*. This FSP clarifies the application of FAS 157 in a market that is not active. The impact of adoption of these standards as of January 1, 2008 was not material to the Plan's net assets available for benefits.

Investment Valuation and Income Recognition: The Plan's investments are stated at fair value. Purchases and sales are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Financial Accounting Standards Board (FASB) Statement No. 157, Fair Value Measurements, establishes a framework for measuring fair value. This framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements), the next priority to quoted values based on observable inputs (Level 2 measurements), and the lowest priority to values based on unobservable inputs (Level 3 measurements).

(Continued)

THE ELJER, INC.
401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2008 and 2007

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The three levels of the fair value hierarchy under FASB Statement No. 157 are briefly described below:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access. For example, stocks listed on a recognized exchange or listed mutual funds.
- Level 2 Inputs to the valuation methodology include:
- Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- If the asset or liability has a specified contractual term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement. For example, real estate using an independent appraisal process would be Level 3.

The asset's 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 as of December 31, 2008.

Mutual funds— The fair values of mutual fund investments are determined by obtaining quoted prices on nationally recognized securities exchanges (level 1 inputs).

Collective trusts – Based on the net asset values of such funds reflecting all investments at fair value, including indirect interests in fully benefit-responsive contracts, as reported in the audited financial statements of the fund (level 2 inputs).

Participant loans – Participant loans are reported at their outstanding balances, as the fair value of the loans is not practicable to estimate due to restrictions placed on the transferability of the loans.

(Continued)

THE ELJER, INC.
401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2008 and 2007

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2008.

	Assets at Fair Value as of December 31, 2008			
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$2,269,032	\$0	\$0	\$2,269,032
Common/collective trusts	0	182,200	0	182,200
Total Assets at Fair Value	\$2,269,032	\$182,200	\$0	\$2,451,232

Risks and Uncertainties for Investments: The Plan provides for various investment options in a collective trust fund and mutual funds. The underlying investment securities are exposed to various risks, such as interest rate, market, liquidity, and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits and participants' individual account balances.

Use of Estimates: The preparation of the Plan's financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Benefits: Benefit payments to participants are recorded upon distribution.

Fully Benefit-Responsive Investment Contracts: Fully benefit-responsive investment contracts included in the underlying investments of a collective trust fund in which the Plan holds an interest are to be presented at fair value. In addition, any material difference between the fair value of these investments and their contract value is to be presented as a separate adjustment line in the statements of net assets available for benefits because contract value remains the relevant measurement attribute for that portion of net assets available for benefits attributable to fully benefit-responsive investment contracts.

Management has determined that the estimated fair value of the Plan's indirect investments in fully benefit-responsive contracts as of December 31, 2008 and 2007 approximates contract value. Accordingly, the statements of net assets available for benefits reflect no adjustment for the difference between net assets with all investments at fair value and net assets available for benefits.

(Continued)

THE ELJER, INC.
401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2008 and 2007

NOTE 3 - INVESTMENTS – UNAUDITED INFORMATION

All investment information disclosed in the accompanying 2008 financial statements including investments held at December 31, 2008 and net depreciation in fair value of investments and interest and dividend income for the year ended December 31, 2008, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by MFS Heritage Trust Company for the period January 1, 2008 through March 31, 2008 and Reliance Trust Company for the period April 1, 2008 through December 31, 2008, the trustees of the Plan. This 2008 information has not been audited by independent accountants. Investment information as of December 31, 2007 was neither certified by the Trustees nor audited by independent accountants.

The following presents the fair values of investments that represent 5% or more of the Plan's net assets at December 31, 2008 and 2007.

<u>Description</u>	<u>2008</u>	<u>2007</u>
Fixed Fund	\$182,200	\$ 81,928*
MFS Total Return Fund	141,929	194,396
Dreyfus Midcap Index Fun	122,687*	275,301
American Funds Growth Fund	93,082*	194,533
Lord Abbett Small Cap Blend	109,477*	222,633
MFS Value Fund	148,345	230,600
MFS Research International Fund	185,831	346,234
MFS Lifetime 2010 Fund	385,047	411,998
MFS Lifetime 2020 Fund	\$ 41,255	\$1,187,254

* Amount is less than 5% of the Plan's net assets. This is shown for comparative purposes only.

The Plan's investment in mutual funds (including gains and losses on investments bought, sold and held during the period) depreciated in value by \$1,143,012 for the year ended December 31, 2008. During the year ended December 31, 2008, the Plan had interest and dividend income of \$100,543.

NOTE 4 - PARTY-IN-INTEREST TRANSACTIONS

Parties-in-interest are defined under Department of Labor regulations as any fiduciary of the Plan, any party rendering service to the Plan, the Employer, and certain others. The Plan includes a collective fund that MFS Institutional Advisors, Inc. is a subadvisor of the fund and mutual funds that are managed by MFS. As MFS Heritage Trust Company was the trustee through March 31, 2008 as defined by the Plan and MFS is affiliated with the trustee, these transactions were exempt party-in-interest transactions. In addition, the Plan paid administrative fees to MFS Heritage Trust Company, which were considered party-in-interest transactions. The Plan also held loans to participants, which qualify as party-in-interest transactions.

(Continued)

THE ELJER, INC.
401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2008 and 2007

NOTE 5 - PLAN TERMINATION

Although it has not expressed an intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of Plan termination, employees become 100% vested in their accounts.

NOTE 6 - TAX STATUS

The Plan has adopted a prototype plan. The prototype plan received a favorable opinion letter on April 23, 2002, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code ("IRC") and, therefore, the related trust is not subject to tax under present income tax law. The Plan is required to operate in conformity with the IRC and ERISA to maintain its tax-exempt status. The administrator is not aware of any course of action or series of events that have occurred that might adversely affect the Plan's qualified status.

The Plan has been amended since receiving the opinion letter; however, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and operated in compliance with the applicable requirements of the IRC and the Plan and the related trust continue to be tax-exempt.

NOTE 7 - SUBSEQUENT EVENT

Effective January 1, 2009, the Plan was frozen. No new participants or contributions will be permitted and all participants became 100% vested in their accounts.

In February of 2008 Eljer, Inc. merged with American Standards and Crane Plumbing. Subsequent to the merger, Eljer, Inc. continued to be the Plan Sponsor until December 31, 2009. Effective January 1, 2010, AS America, Inc. replaced Eljer, Inc. as Plan sponsor.

(Continued)

SUPPLEMENTAL SCHEDULE

THE ELJER, INC.
401(k) PLAN
SCHEDULE H LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2008

Name of Plan Sponsor Eljer, Inc.
Employer Identification Number: 20-2819254
Three Digit Plan Number: 002

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) <u>Cost**</u>	(e) <u>Current Value</u>
	<u>Collective Fund</u>			
	SEI Trust Company	Fixed Fund (181,333 shares)		\$ 182,200
	<u>Mutual Funds</u>			
	MFS Retirement Services	MFS Total Return Fund (12,396 shares)		141,929
	Dreyfus	Dreyfus Midcap Index Fund (7,351 shares)		122,687
	American Funds	American Funds Growth Fund (4,608 shares)		93,082
	DWS	DWS Equity 500 Index Fund (399 shares)		40,349
	Lord Abbett	Lord Abbett Small Cap Blend Fund (10,109 shares)		109,477
	MFS Retirement Services	MFS Research Bond Fund (6,145 shares)		53,831
	MFS Retirement Services	MFS Value Fund (8,477 shares)		148,345
	MFS Retirement Services	MFS Research International Fund (17,416 shares)		185,831
	MFS Retirement Services	MFS Lifetime 2010 Fund (42,266 shares)		385,047
	MFS Retirement Services	MFS Lifetime 2020 Fund (106,894 shares)		841,255
	MFS Retirement Services	MFS Lifetime 2030 Fund (7,227 shares)		50,446
	MFS Retirement Services	MFS Lifetime 2040 Fund (14,228 shares)		96,753
	<u>Loans</u>			
	Participant Loans	Interest rates of 5.0% to 9.25%		<u>121,507</u>
				<u>\$ 2,572,739</u>

* Denotes investment held by a party-in-interest.

**No cost information is provided since all investments are participant directed

**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 4085 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.

Official Use Only

OMB No. 1210-0110

2008

This Form is Open to
Public Inspection.

For calendar year 2008 or fiscal plan year beginning and ending

A Name of plan

ELJER, INC. 401(K) PLAN

B Three-digit
plan number ►

001

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

ELJER, INC.

D Employer Identification Number

20-2819254

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 plan year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of
benefits). 06-0974148

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

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 7.

5 If a waiver of the minimum funding standard for a prior plan year is being amortized in this

plan year, see instructions, and enter the date of the ruling letter granting the waiver. 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.

6a Enter the minimum required contribution for this plan year.

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 7 and 8 and complete line 9.

7 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure 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

8 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(es). If no, check the

"No" box. (See instructions). ☐ Increase ☐ Decrease ☐ No

Part IV Coverage (See instructions.)

9 Check the box for the test this plan used to satisfy the coverage requirements. ☐ ratio percentage test ☐ average benefit test

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. v11.3 Schedule R (Form 5500) 2008

