Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 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

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [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
RESTATED DEFINED BENEFIT RETIREMENT INCOME PLAN FOR EMPLOYEES OF WHITING DOOR MFG. CORP.

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 08/22/1974

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
WHITING DOOR MANUFACTURING CORP.

113 CEDAR STREET
AKRON, NY 14001

113 CEDAR STREET
AKRON, NY 14001

2b Employer Identification Number (EIN)
16-0820889

2c Sponsor's telephone number
716-542-5427

2d Business code (see instructions)
336990

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.	10/07/2010	KURT SCHULER
	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 (if same as plan sponsor, enter "Same")
WHITING DOOR MANUFACTURING CORP.

113 CEDAR STREET
AKRON, NY 14001

3b Administrator's EIN
16-0820889

3c Administrator's telephone number
716-542-5427

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

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	614
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**	374
b	Retired or separated participants receiving benefits	**6b**	55
c	Other retired or separated participants entitled to future benefits	**6c**	178
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	607
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	607
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	0
h	Number of participants 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**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1B 1G

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

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

a Pension Schedules

(1)	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)	X	1	**A** (Insurance Information)
(4)	X		**C** (Service Provider Information)
(5)	X		**D** (DFE/Participating Plan Information)
(6)			**G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan
RESTATED DEFINED BENEFIT RETIREMENT INCOME PLAN FOR EMPLOYEES OF WHITING DOOR MFG. CORP.

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500.
WHITING DOOR MANUFACTURING CORP.

D Employer Identification Number (EIN)
16-0820889

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	432523	0	01/01/2009	12/31/2009

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	0
5	Current value of plan's interest under this contract in separate accounts at year end	5	10549929

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)			
	▶				
	(6) Total additions			7c(6)	
d	Total of balance and additions (add **b** and **c(6)**)			7d	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance
e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug
i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

▶ **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
RESTATED DEFINED BENEFIT RETIREMENT INCOME PLAN FOR EMPLOYEES OF WHITING DOOR MFG. CORP.

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
WHITING DOOR MANUFACTURING CORP.

D Employer Identification Number (EIN)
16-0820889

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 2009			
2	Assets:			
a	Market value	2a		9175117
b	Actuarial value	2b		9174117
3	Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a	For retired participants and beneficiaries receiving payment	3a	47	1555000
b	For terminated vested participants	3b	162	1733515
c	For active participants:			
	(1) Non-vested benefits	3c(1)		321514
	(2) Vested benefits	3c(2)		4915278
	(3) Total active	3c(3)	405	5236792
d	Total	3d	614	8525307
4	If the plan is at-risk, check the box and complete items (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 at-risk for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5		6.23 %
6	Target normal cost	6		446374

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

05/26/2010
Date

GERALD F. BOULET
Type or print name of actuary

08-01254
Most recent enrollment number

GERALD BOULET, CONSULTING ACTUARY
Firm name

774-719-2553
Telephone number (including area code)

631 EAST STREET, K103
MANSFIELD, MA 02048
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 (Item 13 from prior year)	6550845	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	6550845	0
10	Interest on item 9 using prior year's actual return of 34.69 %	-2272488	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		224920
	b Interest on (a) using prior year's effective rate of 5.89 %		13248
	c Total available at beginning of current plan year to add to prefunding balance		238168
	d Portion of (c) to be added to prefunding balance		238168
12	Reduction in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)	4278357	238168

Part III Funding percentages

14	Funding target attainment percentage	14	30.78 %
15	Adjusted funding target attainment percentage	15	107.62 %
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	133.11 %
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
03/10/2010	700000	0			
			Totals ► 18(b)	700000	18(c)

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 contribution 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	651462

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

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

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

Liquidity shortfall as of end of Quarter of this plan year

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

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
5.97 %	6.34 %	6.42 %	☐ N/A, full yield curve used

b Applicable month (enter code) — **21b**: 0

22 Weighted average retirement age — **22**: 65

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 eligible for (and is using) 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 contribution for all prior years	**28**	0
29	Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	**29**	0
30	Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	**30**	0

Part VIII Minimum required contribution for current year

31	Target normal cost, adjusted, if applicable (see instructions)	**31**	0

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

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

34	Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33)	**34**	0

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	0	0	0

36	Additional cash requirement (item 34 minus item 35)	**36**	0
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	**37**	651462
38	Interest-adjusted excess contributions for current year (see instructions)	**38**	651463
39	Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	**39**	0
40	Unpaid minimum required contribution for all years	**40**	0

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.**	**2009** **This Form is Open to Public Inspection.**

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan
RESTATED DEFINED BENEFIT RETIREMENT INCOME PLAN FOR EMPLOYEES OF WHITING DOOR MFG. CORP.

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
WHITING DOOR MANUFACTURING CORP.

D Employer Identification Number (EIN)
16-0820889

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

WILLIAM F. LEACH ASSOCIATES, INC.

P.O. BOX 248
HAMBURG, NY 14075-0248

16-0955285

(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 49	NONE	17506	Yes [ ] No [X]	Yes [ ] No [X]	0	Yes [ ] No [X]

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

PRINCIPAL LIFE INSURANCE COMPANY

P.O. BOX 9394
DES MOINES, IA 50306-9394

42-0127290

(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?
13 50 64	CONTRACT ADMINISTRATOR	15792	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan
RESTATED DEFINED BENEFIT RETIREMENT INCOME PLAN FOR EMPLOYEES OF WHITING DOOR MFG. CORP.

B Three-digit plan number (PN) ▶ 003

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
WHITING DOOR MANUFACTURING CORP.

D Employer Identification Number (EIN)
16-0820889

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: PRIN MIDCAP VALUE III SA-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

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)
42-0127290-022	P	190253

a Name of MTIA, CCT, PSA, or 103-12 IE: PRINC INTL EMERG MARKETS SA-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

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)
42-0127290-013	P	152795

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LG CAP GROWTH SEP ACCT R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

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)
42-0127290-018	P	804957

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN U.S. PROPERTY SEP ACCT R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

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)
42-0127290-027	P	397475

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN BOND AND MORTGAGE SA R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

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)
42-0127290-005	P	1225264

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LG CAP S&P 500 INDEX SA R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

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)
42-0127290-016	P	702721

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INTL I SEPARATE ACCT R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

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)
42-0127290-048	P	418059

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP GROWTH III SA R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-026	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	191840
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INTL GROWTH SEP ACCT R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-064	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	442726
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGE CAP GROWTH I SA R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-066	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	816704
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGE CAP VALUE III SA R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-068	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	553299
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALL CAP GROWTH III SA R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-071	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	189775
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN FIN GRP INC STOCK SA R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-086	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	366481
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN REAL ESTATE SECS SA R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-095	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	224053
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALL CAP VALUE II SA R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-096	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	184526
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGE CAP VALUE I SA R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-098	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1018193
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN HIGH YIELD I SEP ACCT R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-101	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	479426

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INFLATION PROTECT SA R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-099	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 529162

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN CORE PLUS BOND I SA R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-115	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1239276

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INTL VALUE I SA R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-116	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 422942

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

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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

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan
RESTATED DEFINED BENEFIT RETIREMENT INCOME PLAN FOR EMPLOYEES OF WHITING DOOR MFG. CORP.

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
WHITING DOOR MANUFACTURING CORP.

D Employer Identification Number (EIN)
16-0820889

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)	240000	700000
(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)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	8540309	10549929
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	8780309	11249929
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	8780309	11249929

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)	700000	
	(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)		700000
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)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		
	(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)	0	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(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)	1970210	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		1970210
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(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)		32800
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		2703010
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	200092	
(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)		200092
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)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	33298	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		33298
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		233390
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		2469620
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: DOMACHOWSKI, KEMPISTY & SALVATORE (2) EIN: 16-1450219

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.)	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	
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		500000
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? 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)

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan
RESTATED DEFINED BENEFIT RETIREMENT INCOME PLAN FOR EMPLOYEES OF WHITING DOOR MFG. CORP.

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
WHITING DOOR MANUFACTURING CORP.

D Employer Identification Number (EIN)
16-0820889

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**

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** 12

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 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 **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 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(es). 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 items 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 items 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 items 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 items 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 items 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 items 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 items 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 item 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 items (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

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 item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

ACCOUNTANT'S OPINION

Restated Defined Benefit Retirement Income Plan for Employees of Whiting Door Mfg. Corp.

EIN: 16-0820889

Plan No: 003

Plan Year 1/1/2009 - 12/31/2009

Domachowski
Kempisty &
Salvatore, P.C

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Restated Defined Benefit Retirement Income Plan for Employees of
Whiting Door Manufacturing Corp.
Akron, New York

We were engaged to audit the financial statements of the Restated Defined Benefit Retirement Income Plan for Employees of Whiting Door Manufacturing Corp. as of December 31, 2009 and 2008, and for the years then ended, and the supplemental schedules as of and for the year ended December 31, 2009 as listed in the accompanying table of contents. These financial statements and schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by Principal Life Insurance Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2009 and 2008 that the information provided to the Plan administrator by the trustee is complete and accurate.

As described in Note 2, these financial statements and supplemental schedule were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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 financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and schedules, other than that derived from the information certified by the trustee, 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.

Domachowski, Kempisty & Salvatore, P.C.

Clarence, New York
September 27, 2010

9280 Main Street P.O. Box 387 Clarence, New York 14031 Phone 716.759.6879 Fax 716.759.8609

RESTATED DEFINED BENEFIT RETIREMENT INCOME PLAN FOR EMPLOYEES OF WHITING DOOR MANUFACTURING CORP.

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

YEARS ENDED DECEMBER 31, 2009 AND 2008

RESTATED DEFINED BENEFIT RETIREMENT INCOME PLAN FOR EMPLOYEES OF WHITING DOOR MANUFACTURING CORP.

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

YEARS ENDED DECEMBER 31, 2009 AND 2008

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Certified Public Accountants

Domachowski
Kempisty &
Salvatore, P.C

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Restated Defined Benefit Retirement Income Plan for Employees of
Whiting Door Manufacturing Corp.
Akron, New York

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As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by Principal Life Insurance Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2009 and 2008 that the information provided to the Plan administrator by the trustee is complete and accurate.

As described in Note 2, these financial statements and supplemental schedule were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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Domachowski, Kempisty & Salvatore, P.C.

Clarence, New York
September 27, 2010

9280 Main Street P.O. Box 387 Clarence, New York 14031 Phone 716.759.6879 Fax 716.759.8609

RESTATED DEFINED BENEFIT RETIREMENT INCOME PLAN FOR EMPLOYEES OF WHITING DOOR MANUFACTURING CORP.

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS – MODIFIED CASH BASIS

As of December 31,

	2009	2008
Investments, at Fair Value:		
Principal Life Insurance Company – Pooled Separate Accounts:		
Equities	$ 5,660,857	$ 4,483,262
Bond & Mortgage	2,464,540	1,765,021
International Stock	1,436,523	1,192,668
Real Estate	621,528	767,083
Principal Financial Group, Inc. Stock	366,481	332,275
	10,549,929	8,540,309
Employer's Contribution Receivable	700,000	240,000
Net Assets Available for Benefits	$11,249,929	$ 8,780,309

See accompanying notes and auditors' report.

RESTATED DEFINED BENEFIT RETIREMENT INCOME PLAN FOR EMPLOYEES OF WHITING DOOR MANUFACTURING CORP.

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS – MODIFIED CASH BASIS

For the Years Ended December 31,

	2009	2008
Additions to Net Assets Attributed to:		
Employer Contributions	$ 700,000	$ 240,000
Net Appreciation in Fair Value of Investments	1,970,210	-
Change in Present Value of Allocated Assets	32,800	41,411
Total Additions	2,703,010	281,411
Deductions from Net Assets Attributed to:		
Net Depreciation in Fair Value of Investments	-	4,450,089
Administration Expenses Paid	33,298	33,264
Termination/Benefits Paid	200,092	199,052
Total Deductions	233,390	4,682,405
Net Increase <Decrease> in Net Assets Available for Benefits	2,469,620	<4,400,994>
Net Assets Available for Benefits:		
Beginning of Year	8,780,309	13,181,303
End of Year	$11,249,929	$ 8,780,309

See accompanying notes and auditors' report.

RESTATED DEFINED BENEFIT RETIREMENT INCOME PLAN FOR EMPLOYEES OF WHITING DOOR MANUFACTURING CORP.

STATEMENTS OF ACCUMULATED PLAN BENEFITS

As of January 1,

	2009	2008
Actuarial Present Value of Accumulated Plan Benefits:		
Vested Active Benefits	$3,880,565	$3,849,206
Vested Terminated Benefits	1,326,860	1,307,693
Vested Retired Benefits	1,419,119	1,379,764
Nonvested Active Benefits	244,159	352,702
Total Actuarial Present Value of Accumulated Plan Benefits	$6,870,703	$6,889,365

See accompanying notes and auditors' report.

RESTATED DEFINED BENEFIT RETIREMENT INCOME PLAN FOR EMPLOYEES OF WHITING DOOR MANUFACTURING CORP.

STATEMENTS OF CHANGES IN ACCUMULATED PLAN BENEFITS

As of January 1,

	2009	2008
Actuarial Present Value of Accumulated Plan Benefits at Beginning of Year	$6,889,365	$5,645,618
Increase <Decrease> During the Year Attributed to:		
Benefits Accumulated	300,308	355,741
Increase for Interest Due to the Decrease in the Discounting Period	516,702	423,421
Benefits Paid	<199,052>	<159,359>
Plan Amendment	-	573,802
Change in Actuarial Assumptions	<636,620>	50,142
Net <Decrease> Increase	<18,662>	1,243,747
Actuarial Present Value of Accumulated Plan Benefits at End of Year	$6,870,703	$6,889,365

See accompanying notes and auditors' report.

1. DESCRIPTION OF PLAN

The following description of the Restated Defined Benefit Retirement Income Plan for Employees of Whiting Door Manufacturing Corp. (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Restated Defined Benefit Retirement Income Plan for Employees of Whiting Door Manufacturing Corp. was established as of August 22, 1974, as a defined benefit plan. The Plan has been changed over the years to reflect changing conditions and regulations of the IRS. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (the "ERISA"). Certain Plan administrative expenses are paid for by the Plan sponsor, Whiting Door Manufacturing Corp. (the "Company").

Participation

Effective January 1, 2007, all hourly-compensated employees (excluding hourly-compensated supervisors, office clerical, plant guards and professional employees) of the Company after completing 720 work hours are eligible to participate. Prior to 2007, all hourly-compensated employees were eligible after 70 days of entry service.

Vesting

The employee becomes 20% vested after three years of service, and vests in 20% increments for each service year following until 100% vested after seven years of service. Any participant who is paid for 1,800 hours or more in a Plan year will receive one year of credited service. Participants paid less than 1,800 hours are credited fractional years of service.

Retirement

A vested participant may retire on the normal retirement date at age 65 or five years after Plan entry, whichever is later. The participant will receive a fixed dollar amount per month, based on when service years were earned multiplied by their accrual service, in the form of a monthly annuity guaranteed for 10 years or a life pension with 50% survivor benefits for married participants. A participant may take the option of early retirement at age 55 or thereafter and receive a reduced monthly benefit. Alternatively, a participant may take the option of late retirement subsequent to the normal retirement date and receive an increased monthly benefit.

1. DESCRIPTION OF PLAN – CONTINUED

Death, Disability, and Payment of Benefits

If an employee dies before retirement, a death benefit is payable to the employee's spouse, if they were married for a full year before death and the employee's vested benefit is greater than zero.

Employees who become totally disabled, are age 55, and have at least ten years of vesting service are eligible to receive a monthly disability benefit. The monthly disability payment equals the employee's earned benefit. Payments continue until normal retirement date, death, or recovery, at which time, if appropriate, the normal retirement benefit will commence.

An employee or their beneficiary has numerous options with respect to benefit payments. However, if the value of the earned benefit is less than $5,000, a lump sum payment will be made.

Actuarial Cost Method

The actuarial cost method used for the evaluation at January 1, 2008 is the Entry Age Normal-Aggregate Cost Method. (The Entry Age-Normal-Frozen Initial Liability Method was used at January 1, 2007.) The cost method is designed to spread gains and losses that arise due to the difference between actual experience and assumptions used over the future working lifetime expected for eligible participants, as well as certain mortality and interest assumptions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting Method

These financial statements are prepared on the modified cash basis of accounting. Although the modified cash basis of accounting is a basis of accounting other than generally accepted in the United States of America, it is typically the method of accounting used for employee benefit plan trust financial statements. Under the modified cash basis of accounting used in the financial statements, employee and employer contributions receivable at Plan year-end are included; distributions and immaterial expenses payable at Plan year-end are not included.

Estimates

The preparation of financial statements requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Valuation of Investments and Income Recognition

All of the Plan's investments were maintained with the Principal Life Insurance Company (the "Principal") in a Flexible Pension Investment Fund, annuity contract number 4-32523. The investments are in pooled separate accounts similar to mutual funds but are available only to group annuity holders of Principal. If the investments are removed prior to retirement (i.e., termination), the Plan will be charged a cessation fee.

The value of each Pooled Separate Account is determined at the close of each business day based on market value. The value of the account is expressed in "units" on the financial statements. The "unit value" is the dollar value of one unit and is determined at the close of each business day by dividing the value of the entire account by the total number of units in the account.

The Plan established a framework for measuring fair value which provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy consists of three levels, with Level 1 as the highest priority and 3, the lowest priority. The three levels of the fair value hierarchy are as follows:

Level 1: Valuations are unadjusted quoted prices for identical assets in active markets.

Level 2: Valuations are quoted prices for similar assets in active market or identical or similar assets in inactive markets.

Level 3: Valuation methods are unobservable and significant to the fair value measurement.

Contributions to the account increase the number of units. Withdrawals from the account decrease the number of units. The increase or decrease in the number of units is determined by dividing the amount of the contribution or withdrawal by the unit value for the day the transaction is made. The value of the account on any date is determined by multiplying the number of units held by the unit value at the close of the business day. Since these accounts are separate accounts (not part of the General Account), realized and unrealized gains and losses from the assets in the accounts are credited to or charged against the account without regard to other income, gains or losses of Principal Life Insurance Company.

Funds that have been allocated (to pay current retirees' future benefits) are excluded from Plan assets. As the present value of these guaranteed funds payable to current retirees changes, a resulting increase or decrease in the present value of allocated assets is reflected in the Plan.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Actuarial Present Value of Accumulated Plan Benefits

Accumulated Plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated Plan benefits include benefits expected to be paid to:

a) Retired or terminated employees or their beneficiaries;
b) Beneficiaries of employees who have died; and
c) Present employees or their beneficiaries.

Benefits under the Plan are based on a fixed dollar amount per month, determined based on when service years were earned multiplied by the employee's accrued service, paid in the form of a monthly annuity. Benefits payable under all circumstances – retirement, death, disability, and termination of employment - are included, to the extent they are deemed attributable to employee services rendered to the valuation date.

Benefits to be provided that are excluded from Plan assets are also excluded from accumulated Plan benefits. The actuarial present value of accumulated Plan benefits is determined by an actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuation as of January 1, 2009 and 2008 were:

Long-Term Net Investment Return	**2009**: 7.5% compounded annually, 5.97% for the first 5 years; 6.34% for the next 15 years; 6.42% for all years following, compounded annually for minimum and maximum calculations. **2008**: 7.5% compounded annually, 5.72% for the first five years; 5.92% for the next 15 years; 6.09% for all years following, compounded annually for target normal cost and liabilities.
Mortality Forfeitures	**2009:** RP-2000 (p2009 and after) Non-annuitant and annuitant mortality tables for males and females **2008:** RP-2000 (p2008 and after) Non-annuitant and annuitant mortality tables for males and females
Retirement Age	Latest of age 65, age after 5 years of service, or age attained on January 1, 2009 and 2008, respectively.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Actuarial Present Value of Accumulated Plan Benefits - Continued

Benefit Level	For active employees: $27.00 (assumed retirement date after 6/30/07 – 7/1/09); $28.00 for each year of accrual service after 6/30/09 – 7/1/10; $30.00 after 6/30/10; and $31.00 after 6/30/11. For terminated employees: the benefit level at termination date. For retired employees: the amount of monthly payment at agreed-upon payment terms.
Assets Basis	Market value supplied by insurance company.

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

3. FUNDING POLICY

The Company's funding policy is to make at least the minimum contributions as annually calculated by the actuary using a flat rate times service hours in a Plan year. Whiting Door Manufacturing Corp. met the minimum funding requirements of ERISA for the years ended December 31, 2009 and 2008.

4. FAIR VALUE MEASUREMENTS

The Plan's investments are measured at fair value at December 31 using the following fair value hierarchy:

	2009	2008
Pooled Separate Funds:		
Level 1	$ -	$ -
Level 2	10,152,454	7,965,939
Level 3	397,475	574,370
Total	$10,549,929	$ 8,540,309

Level 2: The pooled separate fund is valued at the net asset value based on the market value of its underlying investments. The account is not publicly quoted on an active market.

4. FAIR VALUE MEASUREMENTS - CONTINUED

Level 3: The U. S. Property pooled separate fund is comprised of various rental properties located throughout the United States. The fund is valued using discounted models utilizing information from brokers on market rents, comparable sales of similar assets and cash flows.

	2009	2008
Beginning of Year	$ 574,370	$ 716,796
Purchases/Sales, Net	4,524	81,000
Transfer In	8,387	<132,207>
Net Loss (Realized and Unrealized) for the Year	<189,806>	<91,219>
End of Year	$ 397,475	$ 574,370

5. PLAN TERMINATION

Although it is not the Plan sponsor's intent at this time to terminate the Plan, it is an option. 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:

a) Benefits attributable to former employees or their beneficiaries who have been receiving for at least three years, or employees eligible to retire for that three year period who would have been receiving if they had retired with benefits
b) Other vested benefits insured by the Pension Benefit Guarantee Corporation (PBGC)
c) Other vested benefits not insured by the PBGC
d) All nonvested benefits

The PBGC, established by the Federal government, insures certain Plan benefits if the Plan terminates. Generally, the PBGC guarantees most vested normal retirement benefits, early retirement benefits, and certain death and disability benefits. However, the PBGC does not guarantee all types of benefits under covered plans, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date the Plan terminates. However, if benefits have been increased within five years before the Plan ends, the PBGC may not guarantee the whole amount, or the benefit increase. There is also a statutory ceiling on the amount of a monthly benefit which the PBGC guarantees.

6. INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

The following data was prepared by and certified to, as complete and accurate by the trustee.

Investments at Fair Value Determined by Principal Life:

(Pooled Separate Accounts) −	2009	2008
Inflation Protection	$ 529,162	$ 384,092
Principal High Yield I	479,426	352,454
Principal Large Cap Value I	1,018,193	747,321
Principal Small Cap Value I	-	154,307
Principal International Emerging Markets	152,795	121,510
Principal International I	418,059	539,775
Principal Real Estate Securities	224,053	192,713
Principal Large Cap S&P 500	702,721	-
Principal Large Cap Growth	804,958	555,316
Principal Large-Cap Growth I	816,704	580,176
Principal Large-Cap Value III	553,300	392,748
Principal Large-Cap Blend I	-	720,403
Principal Small-Cap Growth II	189,775	154,253
Principal Small Cap Value II	184,526	-
Principal Core Plus Bond I	1,239,276	-
Principal Preferred Securities	-	140,956
Principal Bond and Mortgage	1,225,264	1,765,022
Principal U. S. Property	397,475	574,370
Principal International Value I	422,942	-
Principal International Growth	442,726	531,383
Principal Financial Group, Inc.	366,481	332,276
Principal Mid Cap Value III	190,253	151,578
Principal Mid Cap Growth III	191,840	149,656
	$10,549,929	$ 8,540,309

6. INFORMATION PREPARED AND CERTIFIED BY TRUSTEE - CONTINUED

Net Appreciation <Depreciation> in Fair Value of Investments Determined by Principal Life Insurance Co.:	**2009**	**2008**
Pooled Separate Accounts −		
Principal Inflation Protection	$ 29,151	$ <104,720>
Principal High Yield I Separate	177,671	<107,822>
Principal Large Cap Value I	209,657	<409,299>
Principal Small Cap Value I	33,418	<73,362>
Principal International Emerging Markets	76,704	<97,079>
Principal International I	126,229	<344,157>
Principal Real Estate Securities	69,291	<75,340>
Principal Large Cap Growth	168,302	<401,311>
Principal Large-Cap Growth I	290,190	<364,172>
Principal Large-Cap Blend I	142,220	<447,515>
Principal Large-Cap S&P 500 Index	35,716	-
Principal Small-Cap Value II	2,818	-
Principal Large-Cap Value III	94,676	<259,548>
Principal Small-Cap Growth II	49,315	<108,993>
Principal Preferred Securities	<25,866>	<43,263>
Principal Core Plus Bond I	41,393	-
Principal Bond and Mortgage	326,026	<344,540>
Principal U. S. Property	<189,806>	<91,219>
Principal International Growth	107,982	<352,028>
Principal International Value I	57,130	-
Principal Financial Group, Inc.	31,420	<666,526>
Principal Mid Cap Value III	49,862	<67,021>
Principal Mid Cap Growth III	66,711	<92,174>
	$ 1,970,210	$<4,450,089>

Change in Present Value of Allocated Assets	$ 32,800	$ 41,411
Administrative Expenses Paid	<33,298>	<33,264>
Termination/Benefits Paid	<200,092>	<199,052>

7. PLAN AMENDMENT / TAX STATUS

Effective July 1, 2007, the Plan was amended to increase an active participant's accrued monthly pension benefits per year of service in varying annual incremental amounts commencing July 2007 through July 2011.

The Internal Revenue Service determined by letter dated March 18, 2002 that the Plan is in compliance with applicable requirements of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

8. RELATED PARTY TRANSACTIONS

Plan investments are shares of mutual funds managed by Principal Life Insurance Company. Principal Life Insurance Company is the trustee as defined by the Plan. These transactions qualify as exempt party-in-interest transactions. Fees paid by the Plan for contract administration services amounted to $15,792 and $17,238 for the years ended December 31, 2009 and 2008, respectively.

9. SUBSEQUENT EVENTS (UNAUDITED)

Management has evaluated events through September 27, 2010, the date on which the financial statements were available to be issued.

The Plan's actuary calculated the changes in and value of Accumulated Plan Benefits for the year ended December 31, 2008 assuming that all participants classified as terminated had severed their employment relationship with the Company. During 2009, the actuary learned that certain of these individuals were improperly classified as terminated; instead, they should have been classified as laid off and continue to be included in the census of Plan participants until their recall rights had expired (a period of up to 2 years from lay off date). This change, as well as changes in the actuarial assumptions for interest and mortality, increased the Present Value of Accumulated Plan Benefits for the Plan year ended December 31, 2009 by $640,036.

SUPPLEMENTAL SCHEDULE

PLAN NAME: **RESTATED DEFINED BENEFIT RETIREMENT INCOME PLAN FOR EMPLOYEES OF WHITING DOOR MANUFACTURING CORP.** **PLAN NO.: 003**

PLAN SPONSOR: **WHITING DOOR MANUFACTURING CORP.** **EIN: 16-0820889**

SCHEDULE H – LINE 4i – SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

As of December 31, 2009

(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) Cost	(e) Current Value
*	Principal Life Insurance Company	Pooled Separate Account – Principal Financial Group, Inc. Stock	$ 284,385	$ 366,481
*	Principal Life Insurance Company	Pooled Separate Account – Principal U. S. Property	$ 420,181	$ 397,475
*	Principal Life Insurance Company	Pooled Separate Account – Principal Bond and Mortgage	$ 1,043,792	$ 1,225,264
*	Principal Life Insurance Company	Pooled Separate Account – Principal International I	$ 393,058	$ 418,059
*	Principal Life Insurance Company	Pooled Separate Account – Principal Large-Cap Growth	$ 816,206	$ 804,958
*	Principal Life Insurance Company	Pooled Separate Account – Principal International Growth	$ 400,130	$ 442,726
*	Principal Life Insurance Company	Pooled Separate Account – Principal Large-Cap Growth I	$ 704,213	$ 816,704
*	Principal Life Insurance Company	Pooled Separate Account – Principal Large-Cap Value I	$ 1,092,865	$ 1,018,193
*	Principal Life Insurance Company	Pooled Separate Account – Principal Small-Cap Growth II	$ 194,303	$ 189,775
*	Principal Life Insurance Company	Pooled Separate Account – Principal Small Cap Value II	$ 181,802	$ 184,526
*	Principal Life Insurance Company	Pooled Separate Account – Principal Intl. Emerging Markets	$ 96,168	$ 152,795
*	Principal Life Insurance Company	Pooled Separate Account – Principal Real Estate	$ 203,651	$ 224,053
*	Principal Life Insurance Company	Pooled Separate Account – Principal High Yield I	$ 378,319	$ 479,426
*	Principal Life Insurance Company	Pooled Separate Account – Principal Inflation Protection	$ 565,997	$ 529,162
*	Principal Life Insurance Company	Pooled Separate Account – Principal Large Cap Value III	$ 572,430	$ 553,300
*	Principal Life Insurance Company	Pooled Separate Account – Principal Mid Cap Value III	$ 200,372	$ 190,253
*	Principal Life Insurance Company	Pooled Separate Account – Principal Mid Cap Growth III	$ 207,374	$ 191,840
*	Principal Life Insurance Company	Pooled Separate Account – Principal S&P 500 Index	$ 668,191	$ 702,721
*	Principal Life Insurance Company	Pooled Separate Account – Principal Core Plus Bond I	$ 1,199,460	$ 1,239,276
*	Principal Life Insurance Company	Pooled Separate Account – Principal International Value I	$ 370,674	$ 422,942

PLAN NAME: **RESTATED DEFINED BENEFIT RETIREMENT INCOME PLAN FOR EMPLOYEES OF WHITING DOOR MANUFACTURING CORP.** **PLAN NO.: 003**

PLAN SPONSOR: **WHITING DOOR MANUFACTURING CORP.** **EIN: 16-0820889**

SCHEDULE H – LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS

As of December 31, 2009

(a) Identity of Party Involved	(b) Description of Asset (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred With Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or <Loss>
*	Pooled Separate Accounts –							
*	Principal Bond and Mortgage	$ 436,357				$ 436,357	$ 436,357	
*	Principal Bond and Mortgage		$1,284,507			$1,157,774	$1,284,507	$ 126,733
*	Principal Core Plus Bond I	$ 1,248,553				$1,248,553	$1,248,553	
*	Principal Core Plus Bond I		$ 50,670			$ 49,093	$ 50,670	$ 1,577
*	Principal Large Cap Blend I	$ 86,049				$ 86,049	$ 86,049	
*	Principal Large Cap Blend I		$ 943,134			$ 965,575	$ 943,134	$ <22,445>
*	Principal Large Cap S&P 500	$ 691,119				$ 691,119	$ 691,119	
*	Principal Large Cap S&P 500		$ 24,113			$ 22,928	$ 24,113	$ 1,185
*	Principal International Value	$ 404,144				$ 404,144	$ 404,144	
*	Principal International Value		$ 38,332			$ 33,471	$ 38,332	$ 4,861

PLAN NAME: RESTATED DEFINED BENEFIT RETIREMENT INCOME PLAN FOR EMPLOYEES OF WHITING DOOR MANUFACTURING CORP.

PLAN NO.: 003

PLAN SPONSOR: WHITING DOOR MANUFACTURING CORP.

EIN: 16-0820889

SCHEDULE H – LINE 4i – SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

As of December 31, 2009

(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) Cost	(e) Current Value
*	Principal Life Insurance Company	Pooled Separate Account – Principal Financial Group, Inc. Stock	$ 284,385	$ 366,481
*	Principal Life Insurance Company	Pooled Separate Account – Principal U. S. Property	$ 420,181	$ 397,475
*	Principal Life Insurance Company	Pooled Separate Account – Principal Bond and Mortgage	$ 1,043,792	$ 1,225,264
*	Principal Life Insurance Company	Pooled Separate Account – Principal International I	$ 393,058	$ 418,059
*	Principal Life Insurance Company	Pooled Separate Account – Principal Large-Cap Growth	$ 816,206	$ 804,958
*	Principal Life Insurance Company	Pooled Separate Account – Principal International Growth	$ 400,130	$ 442,726
*	Principal Life Insurance Company	Pooled Separate Account – Principal Large-Cap Growth I	$ 704,213	$ 816,704
*	Principal Life Insurance Company	Pooled Separate Account – Principal Large-Cap Value I	$ 1,092,865	$ 1,018,193
*	Principal Life Insurance Company	Pooled Separate Account – Principal Small-Cap Growth II	$ 194,303	$ 189,775
*	Principal Life Insurance Company	Pooled Separate Account – Principal Small Cap Value II	$ 181,802	$ 184,526
*	Principal Life Insurance Company	Pooled Separate Account – Principal Intl. Emerging Markets	$ 96,168	$ 152,795
*	Principal Life Insurance Company	Pooled Separate Account – Principal Real Estate	$ 203,651	$ 224,053
*	Principal Life Insurance Company	Pooled Separate Account – Principal High Yield I	$ 378,319	$ 479,426
*	Principal Life Insurance Company	Pooled Separate Account – Principal Inflation Protection	$ 565,997	$ 529,162
*	Principal Life Insurance Company	Pooled Separate Account – Principal Large Cap Value III	$ 572,430	$ 553,300
*	Principal Life Insurance Company	Pooled Separate Account – Principal Mid Cap Value III	$ 200,372	$ 190,253
*	Principal Life Insurance Company	Pooled Separate Account – Principal Mid Cap Growth III	$ 207,374	$ 191,840
*	Principal Life Insurance Company	Pooled Separate Account – Principal S&P 500 Index	$ 668,191	$ 702,721
*	Principal Life Insurance Company	Pooled Separate Account – Principal Core Plus Bond I	$ 1,199,460	$ 1,239,276
*	Principal Life Insurance Company	Pooled Separate Account – Principal International Value I	$ 370,674	$ 422,942

PLAN NAME: RESTATED DEFINED BENEFIT RETIREMENT INCOME PLAN FOR EMPLOYEES OF WHITING DOOR MANUFACTURING CORP.

PLAN NO.: 003

PLAN SPONSOR: WHITING DOOR MANUFACTURING CORP.

EIN: 16-0820889

SCHEDULE H – LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS

As of December 31, 2009

(a) Identity of Party Involved	(b) Description of Asset (Include Interest Rate and Maturity in Case of Loan)	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred With Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or <Loss>
*	Pooled Separate Accounts –							
*	Principal Bond and Mortgage	$ 436,357				$ 436,357	$ 436,357	
*	Principal Bond and Mortgage		$1,284,507			$1,157,774	$1,284,507	$ 126,733
*	Principal Core Plus Bond I	$ 1,248,553				$1,248,553	$1,248,553	
*	Principal Core Plus Bond I		$ 50,670			$ 49,093	$ 50,670	$ 1,577
*	Principal Large Cap Blend I	$ 86,049				$ 86,049	$ 86,049	
*	Principal Large Cap Blend I		$ 943,134			$ 965,575	$ 943,134	$ <22,445>
*	Principal Large Cap S&P 500	$ 691,119				$ 691,119	$ 691,119	
*	Principal Large Cap S&P 500		$ 24,113			$ 22,928	$ 24,113	$ 1,185
*	Principal International Value	$ 404,144				$ 404,144	$ 404,144	
*	Principal International Value		$ 38,332			$ 33,471	$ 38,332	$ 4,861

SCHEDULE SB – PART V – STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

Restated Defined Benefit Retirement Income Plan for Employees of Whiting Door Mfg. Corp

EIN: 16-0820889

Plan No: 003

Plan Year 1/1/2009 – 12/31/09

ACTUARIAL VALUATION CERTIFICATE

Restated Defined Benefit Retirement Income Plan for Employees of
Whiting Door Manufacturing Corporation

I have calculated the figures needed for an actuarial valuation of this plan as of January 1, 2009 using the aggregate cost method with entry age normal cost method to calculate the accrued liability, assuming a continuing plan, and I have analyzed the results. The employee data (as attached) and the financial information relied on for this report were provided by the employer and by the Principal Financial Group. The data supplied was checked for consistency with the data of the previous year, and to the best of my knowledge, is complete and accurate. On the basis of this information, the general summary of the plan found in Part II, the actuarial methods named, and the assumptions as follows:

a) Long Term Net Investment Return:	7.5% compounded annually, 5.97% for the first 5 years, 6.34% for the next 15 years, 6.42% for all years following, compounded annually (5.72%-5.92%-6.09% annually last year) for minimum and maximum calculations),
b) Mortality Forfeitures:	RP-2000 (p2009 and after) non-annuitant and annuitant Mortality Tables for males and females,
c) Retirement Age:	Latest of age 65, age after 5 years of service or age attained on January 1, 2009,
d) Normal Form:	Life pension with 120 payments paid monthly in case of early death after retirement,
e) Benefit Level:	For active employees: $25.50 (assumed retirement date before 7/1/2006), $26.00 (assumed retirement date after 6/30/06 to 7/1/07), $27.00 (assumed retirement date after 6/30/07 to 7/1/09), $28.00 for each year of accrual service after 6/30/09 to 7/1/10, $30.00 after 6/30/10 and $31.00 after 6/30/11, For terminated employees or those who have suffered a break in service: the benefit level at termination or effective break in service date, For retired employees: the amount of monthly payment at the agreed upon payment terms,
f) Termination Forfeitures:	M select table reflecting a medium high level of termination (changed from the V level formerly used),
g) Expenses:	An amount of $34,000 added to normal costs to cover expenses paid from the fund,
h) Death Benefits and Disability Benefits:	Calculated mortality and disability on stated tables amounted to .008 extra cost in addition to age-retirement costs,
I) Assets Basis:	Market value supplied by the insurance company for 2008 and later (formerly averaged over 4 years),
j) Section 415 Limits:	None taken into account,
k) Top Heavy Provisions:	None assumed to be required,

SCHEDULE SB – LINE 26 – SCHEDULE OF ACTIVE PARTICIPANT DATA

Restated Defined Benefit Retirement Income Plan for Employees of Whiting Door Mfg. Corp

EIN: 16-0820889

Plan No: 003

Plan Year 1/1/2009 – 12/31/09

RESTATED DEFINED BENEFIT RETIREMENT INCOME PLAN FOR EMPLOYEES OF WHITING DOOR MANUFACTURING CORPORATION AS OF JANUARY 1, 2009

01/01/10

MALE

NUMBERS OF EMPLOYEES

COMPLETED YEARS OF SERVICE

ATTAINED AGE GRP	0	1	2	3	4	5-9	10-14	15-19	20-29	30-39	OVER 39	TOTAL	ATTAINED AGE GRP
BELOW 20	0	0	0	0	0	0	0	0	0	0	0	0	BELOW 20
20 - 24	0	0	0	4	2	1	0	0	0	0	0	7	20 - 24
25 - 29	0	2	1	5	11	15	0	0	0	0	0	34	25 - 29
30 - 34	0	0	0	2	3	11	8	0	0	0	0	24	30 - 34
35 - 39	0	1	2	5	5	7	14	3	0	0	0	37	35 - 39
40 - 44	0	0	0	1	7	8	9	15	10	0	0	50	40 - 44
45 - 49	0	1	1	4	5	8	10	8	7	0	0	44	45 - 49
50 - 54	0	2	1	4	3	15	9	7	10	2	0	53	50 - 54
55 - 59	2	0	0	3	6	9	14	5	6	4	0	49	55 - 59
60	0	0	0	0	1	1	1	2	0	0	0	5	60
61	0	0	0	0	0	1	1	0	0	0	2	4	61
62	0	0	0	0	0	2	1	0	0	1	0	4	62
63	0	0	0	1	0	0	0	0	1	1	1	4	63
64	0	0	0	0	0	0	0	0	0	0	0	0	64
65	0	0	0	0	0	0	0	0	0	0	0	0	65
66	0	0	0	0	0	1	0	0	0	0	0	1	66
67	0	0	0	0	0	1	0	0	0	0	0	1	67
68	0	0	0	0	0	0	0	0	1	0	0	1	68
69	0	0	0	0	0	0	0	0	0	0	0	0	69
OVER 69	0	0	0	0	1	1	0	0	0	0	0	2	OVER 69
TOTAL	2	6	5	29	44	81	67	40	35	8	3	320	TOTAL

RESTATED DEFINED BENEFIT RETIREMENT INCOME PLAN FOR EMPLOYEES OF WHITING DOOR MANUFACTURING CORPORATION AS OF JANUARY 1, 2009

01/01/10

FEMALE

NUMBERS OF EMPLOYEES

COMPLETED YEARS OF SERVICE

ATTAINED AGE GRP	0	1	2	3	4	5-9	10-14	15-19	20-29	30-39	OVER 39	TOTAL	ATTAINED AGE GRP
BELOW 20	0	0	0	0	0	0	0	0	0	0	0	0	BELOW 20
20 - 24	0	0	0	0	0	0	0	0	0	0	0	0	20 - 24
25 - 29	0	0	0	0	0	3	0	0	0	0	0	3	25 - 29
30 - 34	0	0	0	0	2	4	3	0	0	0	0	9	30 - 34
35 - 39	0	0	0	0	0	3	2	1	0	0	0	6	35 - 39
40 - 44	0	0	0	0	0	3	2	0	0	0	0	5	40 - 44
45 - 49	0	0	0	3	1	6	2	3	0	0	0	15	45 - 49
50 - 54	0	0	0	1	2	4	4	1	0	0	0	12	50 - 54
55 - 59	0	0	0	1	3	2	3	0	0	0	0	9	55 - 59
60	0	0	0	0	0	1	0	1	0	0	0	2	60
61	0	0	0	0	0	1	0	0	0	0	0	1	61
62	0	0	0	0	0	0	0	1	0	0	1	2	62
63	0	0	0	0	0	0	0	0	0	0	0	0	63
64	0	0	0	0	0	0	0	0	0	0	0	0	64
65	0	0	0	0	0	0	0	0	0	0	0	0	65
66	0	0	0	0	0	0	0	0	0	0	0	0	66
67	0	0	0	0	0	0	0	0	0	0	0	0	67
68	0	0	0	0	0	0	0	0	1	0	0	1	68
69	0	0	0	0	0	0	0	0	0	0	0	0	69
OVER 69	0	0	0	0	0	0	0	0	0	0	1	1	OVER 69
TOTAL	0	0	0	5	8	27	16	7	1	0	2	66	TOTAL

SCHEDULE SB – SB ACTUARY SIGNATURE

Restated Defined Benefit Retirement Income Plan for Employees of Whiting Door Mfg. Corp

EIN: 16-0820889

Plan No: 003

Plan Year 1/1/2009 -- 12/31/09

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

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

▶ **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

REST DB RET INC PLN EES OF WHITING DOOR MFG CORP

B Three-digit plan number (PN) ▶ 003

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

Whiting Door Manufacturing Corp.

D Employer Identification Number (EIN)

16-0820889

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 1 Day 1 Year 2009

2	Assets:			
	a Market value		**2a**	9,175,117
	b Actuarial value		**2b**	9,175,117
3	Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	47	1,555,000
	b For terminated vested participants	**3b**	162	1,733,515
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		321,514
	(2) Vested benefits	**3c(2)**		4,915,278
	(3) Total active	**3c(3)**	405	5,236,792
	d Total	**3d**	614	8,525,307
4	If the plan is at-risk, check the box and complete items (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 at-risk for fewer than five consecutive years and disregarding loading factor		**4b**	
5	Effective interest rate		**5**	6.23 %
6	Target normal cost		**6**	446,374

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

Gerald F. Boulet

Signature of actuary

05/26/2010

Date

Gerald F. Boulet, ASA, MAAA

Type or print name of actuary

08-01254

Most recent enrollment number

Gerald Boulet, Consulting Actuary

Firm name

(774)719-2553

Telephone number (including area code)

631 East Street, K103

Mansfield MA 02048-

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 (Item 13 from prior year)	6,550,845	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	6,550,845	0
10	Interest on item 9 using prior year's actual return of (34.69)%	(2,272,488)	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		224,920
b	Interest on (a) using prior year's effective rate of 5.89 %		13,248
c	Total available at beginning of current plan year to add to prefunding balance		238,168
d	Portion of (c) to be added to prefunding balance		238,168
12	Reduction in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	4,278,357	238,168

Part III Funding percentages

14	Funding target attainment percentage	14	30.78 %
15	Adjusted funding target attainment percentage	15	107.62 %
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	133.11 %
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
03/10/2010	700,000	0			
			Totals ▶ 18(b)	700,000	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 contribution 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	651,462

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

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

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

Liquidity shortfall as of end of Quarter of this plan year

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

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
5.97 %	6.34 %	6.42 %	

b Applicable month (enter code) — **21b**: 0

22 Weighted average retirement age — **22**: 65

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 eligible for (and is using) 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 contribution for all prior years — **28**: 0

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

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions) — **31**: 0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

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

34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33) — **34**: 0

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	0	0	0

36 Additional cash requirement (item 34 minus item 35) — **36**: 0

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) — **37**: 651,462

38 Interest-adjusted excess contributions for current year (see instructions) — **38**: 651,463

39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) — **39**: 0

40 Unpaid minimum required contribution for all years — **40**: 0

SCHEDULE SB – PART V – SUMMARY OF PLAN PROVISIONS

Restated Defined Benefit Retirement Income Plan for Employees of Whiting Door Mfg. Corp

EIN: 16-0820889

Plan No: 003

Plan Year 1/1/2009 – 12/31/09

PART II - BRIEF SUMMARY OF THE DETAILS OF THE PLAN

1. History

The original plan and service was adopted as of August 22, 1974. The company in negotiations with the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Services Workers International Union (USW) and its Local 748 amended the Plan effective July 1, 2007. The previous Collective Bargaining Agreement terminated at midnight June 30, 2007. The administration of the plan is performed by the company. The plan has been changed over the years to reflect changing conditions and regulations of the IRS. Additionally, the plan year was changed during 1997 from the August 22 date to a January 1 anniversary. Benefits are upgraded from time to time. Valuations are made every year as of this anniversary, January 1, starting with 1998.

2. Eligibility; Credited Service

Every hourly class eligible employee becomes a participant on the first of the month following the hire date (employment commencement date) after completing 720 Work Hours (beginning in 2007). Accrual service for benefits is called years of service and refers to plan years in which the participant completes 1800 hours of service or more. Lesser numbers of hours result in tenths of a year credit for the smaller fractions of 1800 hours. 179 hours (or fewer) result in no accrual credit and an accrual break in service on the last day of each plan year. For vesting purposes years of service are counted as whole years and fractional parts to 2 decimal places on the basis that 365 days equal 1 year for the period from the employment commencement date to the severance of service date not including any period of severance. Severance of service date is the date on which the employee quits, retires, dies or is discharged, or the first anniversary of the date an employee begins a 1-year absence from service. A period of severance occurs immediately following a period during which an employee is absent from work for any reason other than quitting, being discharged or retiring (such as a leave of absence or layoff) and ends within 12 months of the date first absent.

3. Normal Retirement

The normal retirement date is the later of the first day of the month coinciding with or next following the 65th birthday or the 5th anniversary of the first day of the plan year in which he or she commenced participation in the plan. Benefits are 100% vested at this time (even if 7 years of vesting service have not been completed). The normal retirement benefit begins on that day.

4. Retirement Benefit; Accrued Benefit

The normal retirement monthly pension is $27.00 on or after 7/1/07 (and $26.00 for terminations before July 1, 2007, $25.50 for terminations before July 1, 2006, $24.50 for terminations before July 1, 2004, $23.50 for terminations before July 1, 2002 and $20 for terminations before July 1, 1997) for the period of accrual service at normal retirement date or earlier termination. Payments are to be made monthly at normal retirement for the lifetime of the participant with a guarantee of at least 120 payments. If the participant is married at retirement, the benefit must be paid in a reduced amount in the form of a life pension with a continuance of 50% of the initial amount to the spouse, if living at the time of the participant's death. This mandatory form of payment may be waived by the spouse in writing at the time of the participant's retirement.

Later in 2009, for those retiring or terminating on or after 7/1/09 a participant will receive $28.00 times the number of years of accrual service. It will be $30.00 for those retiring on or after July 1, 2010 until 7/1/2011 and $31.00 for those retiring or terminating on or after July 1, 2011.

The accrued benefit on January 1, 2008 is defined as the benefit determined by multiplying $27.00 (or prior amount in force at time of severance) by the period of accrual service at severance of service date.

5. Early Retirement

At age 55 and after completing 10 years of vesting service, the employee may retire if his accrued benefit is reduced by the factors approximating the amount needed to provide the equivalent expected payout of the employee's retirement benefits from this earlier date. Factors are those resulting from deducting 6-2/3% from 100% for each of the first 5 years early and 3-1/3% for each of the next 5 years early.

6. Late Retirement

Participants may retire after normal retirement date. The benefit accrual continues for each year of further service. The benefit payable at actual retirement is the greater of this accrued benefit and the actuarial equivalent of the normal retirement accrued benefit. The approximation to the actuarial equivalent is determined by multiplying the normal retirement accrued benefit by 100% plus 6% for each of the first 2 years late, 7% for each of the next 2 years, 8% for each of the next 3 years, 9% for the next year and 10% for each of the next 2 years.

7. Death Benefit

Upon death after being vested the employee is eligible for a death benefit if married for a year or more. The employee's spouse is the beneficiary and the benefit is a pension for life equal to 50% of the pension the employee would have received at his earliest retirement date following death after conversion to the joint and 50% survivor pension at the retirement age assumed. The spouse may choose a lifetime benefit, starting on or after the earliest possible time the participant could have retired. This death benefit to the spouse costs the employee nothing. Employer pays by increasing his plan contributions. The participant and the spouse may waive this coverage at any time in writing at or after age 35. In case of death after actual retirement, the benefit will receive according to the normal form, automatic form or any special form elected at retirement.

8. Disability Benefit

After attaining age 55 and completing 10 years of vesting service and qualifying for total and permanent disability under Social Security, an employee is eligible for a benefit equal to the accrued benefit paid immediately until he dies, reaches age 65 or recovers. At age 65 he may retire normally.

9. Termination Benefit; Vesting

No benefit is vested or non-forfeitable in case of termination until 3 years of vesting service is completed. In case of termination or break in service after this 3 years, a participant is eligible for 20% of his accrued benefit to start at normal retirement date. Each year of additional vesting service entitles the participant to 20% more vesting until he or she is 100% vested after 7 years. Those who terminated with vested rights are eligible for the same spouse death benefit as active participants, if the participant dies prior to commencement of his or her pension.

10. Contributions

The employer pays the total cost of the plan.

11. Optional Forms; Actuarial Equivalent

The normal form of payment is a lifetime pension for the life of the participant with the guarantee of at least 120 monthly payments. An optional form may be elected (a) to continue payments upon death of the participant for the life of a beneficiary in the same amount or a specified percentage (50% or 66-2/3%) or (b) have payments continue for life with 0, 60, 120 or 180 months guaranteed. All payments will be the actuarial equivalent of the payment on the normal form. The automatic form of payment to married employees at retirement is a lifetime benefit payable in a reduced amount so that at the employee's death 50% of this amount may be continued for the spouse's lifetime. Actuarial equivalence is specified to involve a blended mortality table (currently the Revenue Ruling 2007-67 mortality table) and applicable interest rates from Section 417 (3 segments rates). Any lump sum payment must be in accordance with Section 417 of the Internal Revenue Code equal to the GATT rates in force on the first day of the plan year for the present value lump sum amounts.

SCHEDULE SB, Line 22 – Description of Weighted Average Retirement Age

Restated Defined Benefit Retirement Income Plan for Employees of Whiting Door Mfg. Corp.

EIN: 16-0820889

Plan No: 003

Plan Year 1/1/2009 - 12/31/2009

The weighted average retirement age is equal to the normal retirement age of 65.