

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
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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 ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan EVENFLO RETIREMENT ACCOUNT PLAN (ERA)	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 08/21/1998
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) EVENFLO COMPANY, INC. 225 BYERS ROAD MIAMISBURG, OH 45342	2b Employer Identification Number (EIN) 31-1360477 2c Sponsor's telephone number 937-415-3200 2d Business code (see instructions) 339900

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2010	DENNIS PREGENT
	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

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2009)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") EVENFLO COMPANY, INC. 225 BYERS ROAD MIAMISBURG, OH 45342	3b Administrator's EIN 31-1360477 3c Administrator's telephone number 937-415-3200
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	758
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	206
b Retired or separated participants receiving benefits.....	6b	249
c Other retired or separated participants entitled to future benefits.....	6c	234
d Subtotal. Add lines 6a , 6b , and 6c	6d	689
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	32
f Total. Add lines 6d and 6e	6f	721
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 1C 1G 1I 3H

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

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

a Pension Schedules

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

b General Schedules

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

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
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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 <u>EVENFLO RETIREMENT ACCOUNT PLAN (ERA)</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>EVENFLO COMPANY, INC.</u>	D Employer Identification Number (EIN) <u>31-1360477</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2009</u>	
2 Assets:	
a Market value	2a <u>7525206</u>
b Actuarial value	2b <u>8277727</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>277</u> <u>6608277</u>
b For terminated vested participants	3b <u>263</u> <u>2892334</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>2249271</u>
(3) Total active	3c(3) <u>218</u> <u>2249271</u>
d Total	3d <u>758</u> <u>11749882</u>
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 <u>8.26</u> %
6 Target normal cost	6 <u>275000</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>10/12/2010</u>
Signature of actuary	Date
<u>LAURANNE H. WYATT</u>	<u>08-06119</u>
Type or print name of actuary	Most recent enrollment number
<u>TOWERS WATSON DELAWARE INC.</u>	<u>901-252-4000</u>
Firm name	Telephone number (including area code)
<u>3350 PLAYERS CLUB PKWY, SUITE 200</u> <u>MEMPHIS, TN 38125-8917</u>	
Address of the firm	

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

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2009
v.092308.1

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)	2563450	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	486952	0
9	Amount remaining (Item 7 minus item 8).....	2076498	0
10	Interest on item 9 using prior year's actual return of <u>-30.92</u> %	-642032	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>5.96</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance.....		0
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).....	1434466	0

Part III Funding percentages			
14	Funding target attainment percentage.....	14	58.24 %
15	Adjusted funding target attainment percentage.....	15	58.24 %
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	89.45 %
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
Totals ►			18(b)	0	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
b Contributions made to avoid restrictions adjusted to valuation date	19b
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c 0
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
0	0
(3) 3rd	(4) 4th
0	0

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

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 3
22 Weighted average retirement age				22 66
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is 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
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29
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	275000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	4201628	799038
b Waiver amortization installment		
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	1074038
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	1074038	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	0
38 Interest-adjusted excess contributions for current year (see instructions).....	38	0
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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 EVENFLO RETIREMENT ACCOUNT PLAN (ERA)	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 EVENFLO COMPANY, INC.	D Employer Identification Number (EIN) 31-1360477	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
VANGUARD INSTITUTIONAL INDEX FUND	P.O. BOX 1110 VALLEY FORGE, PA 19482-1110

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

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

WATSON WYATT WORLDWIDE

53-0181291

(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 17 27 50 51	NONE	143555	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NATIONAL CITY BANK

34-6656201

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 50	NONE	17704	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MUNN, BERNHARD & ASSOCIATES, INC.

13-3139625

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50	NONE	9267	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SPEARS ABACUS ADVISORS LLC

20-5909012

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50	NONE	6810	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.

(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 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 EVENFLO RETIREMENT ACCOUNT PLAN (ERA)	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 EVENFLO COMPANY, INC.	D Employer Identification Number (EIN) 31-1360477	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	11423	41702
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	690459	431489
(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)	493762	1613462
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	2080967	3946072
(5) Partnership/joint venture interests	1c(5)	0	111575
(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)		
(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)	4248595	1532779
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	7525206	7677079

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	7525206	7677079
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(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)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	618	
(B) U.S. Government securities	2b(1)(B)	-74	
(C) Corporate debt instruments	2b(1)(C)	70044	
(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)		70588
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	115333	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	66269	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		181602
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	5706187	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	5730466	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-24279

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	804137	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		804137
(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)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		451569
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		1483617

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1128840	
(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)		1128840
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)	143555	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	16077	
(4) Other	2i(4)	43272	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		202904
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1331744

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		151873
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: DELOITTE & TOUCHE, LLP

(2) EIN: 13-3891517

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)

5b(3) PN(s)

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

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 <u>EVENFLO RETIREMENT ACCOUNT PLAN (ERA)</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EVENFLO COMPANY, INC.</u>	D Employer Identification Number (EIN) <u>31-1360477</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>25-1211909</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>25</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
----------------	--

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

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Schedule R (Form 5500) 2009
v.092308.1

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): _____

- 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): _____

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INDEPENDENT AUDITORS' REPORT

To the Pension Committee of and Participants in
The Evenflo Retirement Account Plan ("ERA"):

We were engaged to audit the financial statements (modified cash basis) of The Evenflo Retirement Account Plan ("ERA") (the "Plan") as of and for the years ended December 31, 2009 and 2008, and supplemental schedules as of and for the year ended December 31, 2009, as listed in the table of contents. These financial statements and supplemental schedules 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 7, which was certified by the National City Bank, North West, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. 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 certifications from the trustee that the information as of and for the years ended December 31, 2009 and 2008, provided to the plan administrator by the trustee is complete and accurate.

As discussed in Note 2 to the financial statements, these financial statements 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 express, and we 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 supplemental 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.

Deloitte & Touche LLP

October 8, 2010

THE EVENFLO RETIREMENT ACCOUNT PLAN (“ERA”)**STATEMENTS OF NET ASSETS AVAILABLE FOR
BENEFITS — MODIFIED CASH BASIS
AS OF DECEMBER 31, 2009 AND 2008**

	2009	2008
ASSETS:		
Investments — at fair value:		
Common stocks	\$ 3,946,072	\$ 2,080,967
Corporate debt instruments	1,613,462	493,762
Money market fund	431,489	690,459
Mutual funds	1,532,779	4,248,595
Partnerships	<u>111,575</u>	<u></u>
Total investments — at fair value	7,635,377	7,513,783
Interest and dividends receivable	<u>41,702</u>	<u>11,423</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 7,677,079</u>	<u>\$ 7,525,206</u>

See notes to financial statements — modified cash basis.

THE EVENFLO RETIREMENT ACCOUNT PLAN ("ERA")
**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR
 BENEFITS — MODIFIED CASH BASIS
 FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

	2009	2008
INVESTMENT INCOME (LOSS):		
Interest and dividend income	\$ 252,190	\$ 245,778
Net appreciation (depreciation) in fair value of investments	<u>1,231,427</u>	<u>(3,893,997)</u>
Total investment income (loss)	<u>1,483,617</u>	<u>(3,648,219)</u>
DISTRIBUTION OF PLAN ASSETS:		
Payments to participants	1,128,840	996,195
Administrative expenses	<u>202,904</u>	<u>255,556</u>
Total distribution of Plan assets	<u>1,331,744</u>	<u>1,251,751</u>
NET INCREASE (DECREASE) IN NET ASSETS AVAILABLE FOR BENEFITS	151,873	(4,899,970)
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	<u>7,525,206</u>	<u>12,425,176</u>
End of year	<u>\$ 7,677,079</u>	<u>\$ 7,525,206</u>

See notes to financial statements — modified cash basis.

THE EVENFLO RETIREMENT ACCOUNT PLAN (“ERA”)

NOTES TO FINANCIAL STATEMENTS — MODIFIED CASH BASIS AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

1. DESCRIPTION OF PLAN

The following description of The Evenflo Retirement Account Plan (ERA) (the “Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

Plan Sponsor — On February 7, 2007, WP Evenflo Acquisition, Inc., an affiliate of Weston Presidio Management Company, Inc., acquired all of the outstanding common shares of the Plan sponsor, which had been indirectly controlled by funds managed by Harvest Partners, Inc. since 2004.

General — The Plan is a defined benefit pension plan funded solely by employer contributions. It was established as of August 21, 1998, as a result of the split of Spalding Holdings Corporation and Evenflo Company, Inc. (the “Company”). On that date, assets were transferred from the Spalding Holdings Corporation and Evenflo Company, Inc. Retirement Account Plan to the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan became frozen as of August 1, 2002. All accrued benefits became vested as of August 1, 2002, and there are no future benefit accruals for service in the future.

Retirement/Death Benefits — Upon a participant’s retirement, death, or other interruption of continuous service, the Plan trustee may distribute the participant’s vested benefits in a lump-sum cash payment or an annuity, based upon the participant’s election.

Payments — Payments to participants are based upon their vested benefits. Normal retirement is at age 65. Early retirement at age 55 is available provided the participant meets certain conditions.

Vesting — Before August 1, 2002, a participant became vested after completing five years of service. After August 1, 2002, effective Plan “frozen” date, participants became vested immediately.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting — The financial statements of the Plan are prepared on a cash basis except for investment assets, which are valued at quoted market prices, and interest, which is recorded when earned. Certain revenues and the related assets are recognized when received rather than when earned, and expenses are recognized when paid rather than when the obligations are incurred. Accordingly, the accompanying financial statements are not intended to present net assets and changes in net assets in conformity with accounting principles generally accepted in the United States of America.

Use of Estimates — The preparation of the accompanying financial statements requires Plan management to make estimates and assumptions that affect the reported amounts of net assets available for benefits, disclosure of contingent assets and liabilities at the date of the financial statements, and reported increases and decreases to the Plan’s net assets available for benefits during the reporting period. Actual results could differ from those estimates.

Investment Valuation and Income Recognition — The Plan's investments are stated at fair value. Shares of mutual funds are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year-end. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date.

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

Payment of Benefits — Benefit payments are recorded when paid.

Administrative Expenses — All administrative expenses are paid by the Plan.

Accounting Standards Codification — The Financial Accounting Standards Board's (FASB) Accounting Standards Codification (ASC) became effective on July 1, 2009. At that date, the ASC became FASB's official source of authoritative U.S. generally accepted accounting principles (GAAP) applicable to all public and nonpublic nongovernmental entities, superseding existing guidance issued by the FASB, the American Institute of Certified Public Accountants (AICPA), the Emerging Issues Task Force (EITF) and other related literature. The FASB also issues Accounting Standards Updates (ASU). An ASU communicates amendments to the ASC. An ASU also provides information to help a user of GAAP understand how and why GAAP is changing and when the changes will be effective.

Subsequent Events — In May 2009, the FASB issued ASC 855 (originally issued as FASB Statement No. 165, *Subsequent Events*) to establish general standards of accounting for and disclosing events that occur after the balance sheet date, but prior to the issuance of financial statements. ASC 855 provides guidance on when financial statements should be adjusted for subsequent events and requires companies to disclose subsequent events and the date through which subsequent events have been evaluated. ASC 855 is effective for periods ending after June 15, 2009.

For the year ended December 31, 2009, subsequent events were evaluated through October 8, 2010, the date the financial statements were available to be issued.

New Accounting Standards to Be Adopted — ASU No. 2010-06, Fair Value Measurements and Disclosures — In January 2010, the FASB issued ASU No. 2010-06, *Fair Value Measurements and Disclosures* (ASU No. 2010-06), which amends ASC 820 (originally issued as FASB Statement No. 157, *Fair Value Measurements*), adding new disclosure requirements for Levels 1 and 2, separate disclosures of purchases, sales, issuances, and settlements relating to Level 3 measurements and clarification of existing fair value disclosures. ASU No. 2010-06 is effective for periods beginning after December 15, 2009, except for the requirement to provide Level 3 activity of purchases, sales, issuances, and settlements on a gross basis, which will be effective for fiscal years beginning after December 15, 2010. The Plan is currently evaluating the impact ASU No. 2010-06 will have on the financial statements.

3. ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service that 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. Before August 1, 2002, the effective "frozen" date, benefit credits were earned under the Plan based on the employee's age multiplied by a range of 2% to 9% of annual earnings. After August 1, 2002, benefit credits are no longer earned. Benefit credits are accumulated in each participant's individual account. Participants also receive interest-equivalent credits equal to the average yield on 30-year treasuries as published in Federal Reserve Statistical Releases. Benefits payable under all circumstances — retirement, death, disability, and termination of employment — are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits as of January 1, 2009 and 2008, was determined by the actuaries, Watson Wyatt Worldwide, and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payments (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 valuations were (a) life expectancy of participants, (b) normal retirement age of 65, and (c) investment return at an average rate of 7.5% and 8.0% in 2009 and 2008, respectively. The Plan was frozen effective August 1, 2002; therefore, the compensation increase rate was eliminated. 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.

The actuarial present value of vested benefits (benefits to which participants are entitled, regardless of future service with the Company) and nonvested benefits under the Plan was calculated by actuaries. The actuarial present value of accumulated plan benefits as of January 1, 2009 and 2008, is represented as follows:

	2009	2008
Actuarial present value of accumulated plan benefits — vested benefits:		
Participants currently receiving payments	\$ 6,937,074	\$ 6,423,486
Other participants	<u>5,506,612</u>	<u>5,213,761</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 12,443,686</u>	<u>\$ 11,637,247</u>

The actuarial present value of accumulated plan benefits as of January 1, 2009 and 2008, was determined based on the Plan being frozen, effective August 1, 2002.

The 2009 Plan provisions and actuarial method remained the same from 2008. All actuarial assumptions remained the same from 2008 to 2009 with the exception that the Pension Protection Act effective interest rate was increased from 5.96% to 8.26% and the discount rate decreased from 8% to 7.5%. In addition, there were refinements made to the calculation of the death benefits for participants with deferred benefits, which is reflected in the change of assumptions.

The change in the actuarial present value of the Plan's accumulated plan benefits for the year ended December 31, 2009, are as follows:

Actuarial present value of accumulated plan benefits — beginning of year	<u>\$ 11,637,247</u>
Increase during the year attributable to:	
Actuarial gains	(95,626)
Increase for interest accrued by decrease in the discount period	891,132
Actual benefits paid	(996,195)
Change of assumptions	548,592
Plan Amendment	<u>458,536</u>
Net increase	<u>806,439</u>
Actuarial present value of accumulated plan benefits — end of year	<u>\$ 12,443,686</u>

4. FUNDING POLICY

Contributions to the Plan are based on actuarial estimates of amounts necessary to provide benefits to participants assuming continued funding of the Plan in a rational and systematic manner. The Company is the Plan sponsor and administrator and is committed under the Plan to fund the minimum amounts required by ERISA.

5. FAIR VALUE MEASUREMENTS

In accordance with FASB ASC 820, *Fair Value Measurements and Disclosures*, the Plan classifies its investments into Level 1, which refers to securities valued using quoted prices from active markets for identical assets; Level 2, which refers to securities not traded on an active market, but for which observable market inputs are readily available; and Level 3, which refers to securities valued based on significant unobservable inputs. Assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The following tables set forth by level within the fair value hierarchy a summary of the Plan's investments measured at fair value on a recurring basis at December 31, 2009 and 2008.

In accordance with the update to ASC 820, the table below includes the major categorization for mutual funds and collective investment funds on the basis of nature and risk of the investments at December 31, 2009.

**Fair Value Measurements
at December 31, 2009, Using**

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Common stocks:				
Domestic	\$ 3,685,347	\$	\$	\$ 3,685,347
International	<u>260,725</u>			<u>260,725</u>
Total common stocks	<u>3,946,072</u>			<u>3,946,072</u>
Corporate debt instruments	<u>1,613,462</u>			<u>1,613,462</u>
Money market fund		<u>431,489</u>		<u>431,489</u>
Mutual funds:				
Domestic	1,408,279			1,408,279
International	<u>124,500</u>			<u>124,500</u>
Total mutual funds	<u>1,532,779</u>			<u>1,532,779</u>
Partnerships	<u>111,575</u>			<u>111,575</u>
Total	<u>\$ 7,203,888</u>	<u>\$ 431,489</u>	<u>\$</u>	<u>\$ 7,635,377</u>

**Fair Value Measurements
at December 31, 2008, Using**

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Common stocks	\$2,080,967	\$	\$	\$ 2,080,967
Corporate debt instruments	493,762			493,762
Money market fund	690,459			690,459
Mutual funds	<u>4,248,595</u>			<u>4,248,595</u>
Total	<u>\$7,513,783</u>	<u>\$</u>	<u>\$</u>	<u>\$ 7,513,783</u>

The valuation methods as described in Note 2 may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

6. PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right under the Plan, in certain circumstances, to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event that the Plan is terminated, the net assets of the Plan will be allocated for payment of Plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations thereunder, and the Plan document.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, 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 of the Plan's termination, subject to a statutory ceiling on the amount of an individual's monthly benefit.

Whether all participants receive their benefits should the Plan be terminated at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits, the priority of those benefits to be paid, and the level and type of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then existing assets and the PBGC guaranty while other benefits may not be provided for at all.

7. INFORMATION CERTIFIED BY PLAN TRUSTEE (UNAUDITED)

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the trustee has certified that the following data as of December 31, 2009 and 2008, and for the years then ended, included in the accompanying financial statements and supplemental schedules, is complete and accurate:

	2009	2008
Investments — at fair value:		
Common stocks	\$ 3,946,072	\$ 2,080,967
Corporate debt instruments	1,613,462	493,762
Money market fund - Allegiant Money Market Fund*	431,489	690,459
Mutual funds	1,532,779	4,248,595
Partnerships	111,575	
Interest and dividends receivable	<u>41,702</u>	<u>11,423</u>
Total	<u>\$ 7,677,079</u>	<u>\$ 7,525,206</u>
Investment income:		
Interest and dividend income	\$ 252,190	\$ 245,778
Net appreciation (depreciation) in fair value of investments	<u>1,231,427</u>	<u>(3,893,997)</u>
Total	<u>\$ 1,483,617</u>	<u>\$ (3,648,219)</u>

*Party in interest.

In addition to the information above, the trustee has certified the following unaudited data:

Supplemental schedules: All investment balances and information included in the schedule of assets (held at end of year) and schedule of reportable transactions.

Note 9: All investment balances and investment information in the note.

8. FEDERAL INCOME TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated May 28, 2009, that the Plan and related trust were designed in accordance with the applicable regulations of the Internal Revenue Code (IRC). The Plan has been amended since receiving that determination letter; however, the Company and Plan management believe that the Plan is currently designed and operated in compliance with the applicable requirements of the IRC, and the Plan and related trust continue to be tax exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

9. INVESTMENTS (UNAUDITED)

The Plan's investments, which exceeded 5% of net assets available for benefits as of December 31, 2009 and 2008, are as follows:

	2009	2008
Mutual fund — Vanguard Institutional Index Fund	\$ 1,040,527	\$ 4,248,595
Money Market fund — Allegiant Money Market Fund *	431,489	690,459

*Party in interest.

During 2009 and 2008, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated and (depreciated) by \$1,231,427 and \$(3,893,997), respectively, as follows:

	2009	2008
Net appreciation (depreciation) in fair value of investments whose fair value was determined by quoted market price:		
Common stocks	\$ 648,712	\$ (1,274,010)
Mutual funds	451,569	(2,630,155)
Corporate debt instruments	112,370	15,184
U.S. government securities		(5,016)
Partnerships	<u>18,776</u>	<u></u>
Net appreciation (depreciation) in fair value of investments	<u>\$ 1,231,427</u>	<u>\$ (3,893,997)</u>

10. EXEMPT PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of Allegiant Money Market Fund in which Allegiant Asset Management Company ("Allegiant") serves as the investment advisor. Allegiant is an indirect subsidiary of National City Bank, Northwest, the trustee of the Plan. These transactions are party-in-interest transactions, which are exempt from prohibited transaction rules.

* * * * *

SUPPLEMENTAL SCHEDULES

THE EVENFLO RETIREMENT ACCOUNT PLAN ("ERA")**Employer ID No: 31-1360477****Plan No: 001****FORM 5500, SCHEDULE H, PART IV, LINE 4i — SCHEDULE OF ASSETS (HELD AT END OF YEAR AS OF DECEMBER 31, 2009)**

(a) (b) Identity of Issuer, 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
Common stocks:			
ACE Limited	2,000 shares	\$ 109,557	\$ 100,800
American Express Co.	2,000 shares	102,787	81,040
Apache Corp Com	900 shares	65,689	92,853
Automatic Data Processing, Inc.	2,100 shares	26,764	89,922
Baxter Intl Inc. Com	2,800 shares	150,655	164,304
Celgene Corp Com	2,000 shares	87,606	111,360
Cisco Sys Inc. Com	8,000 shares	150,343	191,520
Comcast Corp CL A Com	9,000 shares	124,845	151,740
CVS/Caremark Corp.	4,000 shares	126,489	128,840
E M C Corp Mass Com	3,300 shares	49,299	57,651
Emerson Electric Co.	1,800 shares	54,336	76,680
Exxon Mobil Corp.	2,500 shares	31,499	170,475
FMC Corp Com New	2,000 shares	108,124	111,520
Fedex Corp.	1,000 shares	110,530	83,450
General Electric Co.	3,500 shares	27,700	52,955
Google Inc.	170 shares	68,044	105,397
Home Depot Inc., Com	3,000 shares	78,409	86,790
International Business Machines Corp.	1,000 shares	17,241	130,900
Johnson & Johnson Com	2,300 shares	18,799	148,143
JPMorgan Chase & Co., Com	3,000 shares	125,489	125,010
Merck & Co., Inc. New Com	2,300 shares	100,349	84,042
Microsoft Corp., Com	6,000 shares	159,830	182,880
Nestle SA	2,700 shares	105,545	130,545
Oracle Corp, Com	5,000 shares	106,942	122,650
Pfizer Inc. Com	1,970 shares	34,790	35,834
Procter & Gamble Co. Com	1,800 shares	116,064	109,134
Qualcomm Inc. Com	2,100 shares	77,272	97,146
Schlumberger Ltd. Com	2,000 shares	130,831	130,180
Staples Inc. Com	3,600 shares	73,594	88,524
State Street Corp. Com	2,300 shares	10,299	100,142
Target Corp Com	3,500 shares	146,924	169,295
Thermo Fisher Corp Com	3,500 shares	135,434	166,915
Weatherford Intl Ltd. New	5,000 shares	112,485	89,550
Western Union Co Com	4,500 shares	85,472	84,825
XTO Energy Inc.	2,000 shares	81,156	93,060
Total common stocks		3,111,192	3,946,072
Mutual funds:			
Ishares TR MSCI Emerg Mkt	3,000 shares	113,820	124,500
SPDR TR Unit Ser 1 Standard & Poors	3,300 shares	359,592	367,752
Vanguard Institutional Index Fund	10,203 shares	756,731	1,040,527
Total mutual funds		1,230,143	1,532,779

(Continued)

THE EVENFLO RETIREMENT ACCOUNT PLAN ("ERA")**Employer ID No: 31-1360477****Plan No: 001****FORM 5500, SCHEDULE H, PART IV, LINE 4i — SCHEDULE OF ASSETS (HELD AT END OF YEAR AS OF DECEMBER 31, 2009)**

(a) (b) Identity of Issuer, 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
Corporate debt instruments:			
Agilent Technologies, Inc. SR NT	\$100,000, 4.45%, due 9/14/2012	\$ 101,250	\$ 103,465
Allied Waste North America, Inc.	\$100,000, 6.125%, due 2/15/2014	100,500	101,738
American Express Co NT	\$100,000, 4.875%, due 7/15/2013	89,250	104,338
Comcast Cable Communications Inc.	\$100,000, 7.125%, due 6/15/2013	96,750	112,370
Corning Inc.	\$100,000, 6.05%, due 6/15/2015	80,000	100,805
General Electric Cap Corp	\$100,000, 5.72%, due 8/22/2011	101,300	101,692
Goldman Sachs Group, Inc.	\$100,000, 5.70%, due 9/01/2012	92,250	107,566
Home Depot Inc.	\$100,000, 5.20%, due 3/01/2011	96,750	103,768
Midamerican FDG Inc.	\$100,000, 6.75%, due 3/01/2011	106,588	104,445
Owens Corning New SR NT	\$100,000, 6.50%, due 12/01/2016	99,500	102,407
Staples, Inc.	\$100,000, 9.75%, due 1/15/2014	103,750	121,845
Time Warner Companies Inc. NT	\$100,000, 9.125%, due 1/15/2013	109,870	116,033
Tyco Intl Finance SA NT	\$100,000, 8.50%, due 1/15/2019	110,290	120,775
Wells Fargo Co New	\$100,000, 6.375%, due 8/1/2011	107,500	106,533
Xerox Corporation	\$100,000, 5.50%, due 5/15/2012	91,000	105,682
Total corporate debt instruments		<u>1,486,548</u>	<u>1,613,462</u>
Partnerships - Kinder Morgan Management LLC	2,042 shares	<u>92,801</u>	<u>111,575</u>
* Money market fund — Allegiant Money Market Fund No. 507	431,489 shares	<u>431,489</u>	<u>431,489</u>
TOTAL		<u>\$ 6,352,173</u>	<u>\$ 7,635,377</u>

* Party in interest.

See accompanying Independent Auditors' Report

(Concluded)

THE EVENFLO RETIREMENT ACCOUNT PLAN ("ERA")**Employer ID No: 31-1360477****Plan No: 001****FORM 5500, SCHEDULE H, PART IV, LINE 4j —
SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2009**

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
Type (ii) — Series of transactions in excess of 5% of assets						
SPDR TR Unit Ser 1 S&P	Mutual Fund	\$ 71.99	\$ -	\$ 396,110	\$ 396,110	\$ -
SPDR TR Unit Ser 1 S&P	Mutual Fund	102.92		411,789	411,789	-
Vanguard Instl Index Fund	Mutual Fund	67.56	66.21	510,195	500,000	(10,195)
Vanguard Instl Index Fund	Mutual Fund	89.74	94.30	358,956	500,000	141,044
*Allegiant	Money Market Fund	1.00		500,563	500,563	-
*Allegiant	Money Market Fund	1.00	1.00	396,110	396,110	-
*Allegiant	Money Market Fund	1.00		392,157	392,157	-
*Allegiant	Money Market Fund	1.00		600,112	600,112	-
*Allegiant	Money Market Fund	1.00	1.00	440,892	440,892	-
Total		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,006,884</u>	<u>\$ 4,137,733</u>	<u>\$ 130,849</u>

* Party in interest.

There were no type (i), (iii), or (iv) reportable transactions for the year ended December 31, 2009.

Columns (e) and (f) have been omitted because they are not applicable.

See accompanying Independent Auditors' Report

SCHEDULE SB ATTACHMENTS

Schedule SB, Statement by Enrolled Actuary

Plan Sponsor	Evenflo Company, Inc.
EIN/PN	31-1360477/001
Plan Name	Evenflo Retirement Account (ERA) Plan
Valuation Date	January 1, 2009
Enrolled Actuary	Lauranne H. Wyatt
Enrollment Number	08-06119

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

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
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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 Evenflo Retirement Account Plan (ERA)	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Evenflo Company, Inc.	D Employer Identification Number (EIN) 31-1360477
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500	

Part I Basic Information

1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2009</u>			
2 Assets:			
a Market value.....	2a		7,525,206
b Actuarial value.....	2b		8,277,727
3 Funding target/participant count breakdown	(1) Number of participants		(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a	277	6,608,277
b For terminated vested participants.....	3b	263	2,892,334
c For active participants:			
(1) Non-vested benefits.....	3c(1)		0
(2) Vested benefits.....	3c(2)		2,249,271
(3) Total active.....	3c(3)	218	2,249,271
d Total.....	3d	758	11,749,882
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		8.26 %
6 Target normal cost.....	6		275,000

Statement by Enrolled Actuary

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

SIGN HERE	Lauranne H. Wyatt <i>LHW</i> Signature of actuary Lauranne H. Wyatt Type or print name of actuary Towers Watson Delaware Inc. Firm name 3350 Players Club Pkwy, Suite 200 Memphis TN 38125-8917 Address of the firm	<u>10/11/10</u> Date 08-06119 Most recent enrollment number (901) 252-4000 Telephone number (including area code)
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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)	2,563,450	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	486,952	0
9 Amount remaining (Item 7 minus item 8)	2,076,498	0
10 Interest on item 9 using prior year's actual return of <u>(30.92)%</u>	(642,032)	
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>5.96%</u>		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
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)	1,434,466	0

Part III Funding percentages

14 Funding target attainment percentage	14	58.24 %
15 Adjusted funding target attainment percentage	15	58.24 %
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	89.45 %
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
Totals ▶			18(b)	0	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	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0

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
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 3
22 Weighted average retirement age				22 66
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is 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	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	29	
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	275,000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	4,201,628	799,038
b Waiver amortization installment		
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	34	1,074,038
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	1,074,038	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	0
38 Interest-adjusted excess contributions for current year (see instructions)	38	0
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 ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2009

See Appendix A for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

Plan Name: Evenflo Retirement Account (ERA) Plan
EIN / PN: 31-1360477/001
Plan Sponsor: Evenflo Company, Inc.
Valuation Date: January 1, 2009

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Plan Sponsor

Evenflo Company, Inc.

EIN/PN

31-1360477/001

Discount Rates

Current plan year PPA effective interest rate: 8.26%

Prior plan year PPA effective interest rate: 5.96%

Full Yield Curve

Applicable month: October

Transition election: No

Assumed Cost of Living Adjustments

0.00%

Inclusion Date

The valuation date coincident with or next following the date on which the employee becomes a participant.

Plan-related Expenses

The amount included this year for plan-related expenses is \$275,000.

Plan Name: Evenflo Retirement Account (ERA) Plan
EIN / PN: 31-1360477/001
Plan Sponsor: Evenflo Company, Inc.
Valuation Date: January 1, 2009

SCHEDULE SB ATTACHMENTS

Mortality

For all participants: The prescribed mortality assumption under Section 430(h)(3)(A) of the Internal Revenue Code using static tables with separate mortality rates for annuitants and non-annuitants.

Retirement

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire by age and gender are shown below.

Percentage retiring during the year		
Age	Males	Females
60	2%	2%
61	2%	2%
62	5%	5%
63	8%	8%
64	8%	8%
65	40%	40%
66	40%	40%
67	40%	40%
68	100%	100%

Disability Rates

None.

Compensation Increases

Not applicable, plan frozen.

Future Increases in Social Security

Not applicable.

Plan Name: Evenflo Retirement Account (ERA) Plan
EIN / PN: 31-1360477/001
Plan Sponsor: Evenflo Company, Inc.
Valuation Date: January 1, 2009

SCHEDULE SB ATTACHMENTS

Future Increases in Maximum Benefits and Plan Compensation Limitations

Accrued benefits projected to be paid in future years are limited to the maximum presently allowed under IRC §415. Plan compensation is limited to the maximum presently allowed under IRC §401(a)(17). No provision is made for future increases in the maximum annual benefit or compensation limit.

Representative Termination Rates not due to Disability, Retirement or Mortality

Percentage leaving during the year		
Attained Age	Hourly Employees	Salaried Employees
20	17.93%	7.94%
25	17.22%	7.72%
30	16.21%	7.22%
35	14.86%	6.28%
40	13.10%	5.15%
45	10.84%	3.97%
50	7.92%	2.56%
55	4.40%	0.01%
60	1.20%	0.00%
61	0.75%	0.00%
62 and over	0.00%	0.00%

Form of Payment

100% are assumed to elect lump sums based on the cash balance account.

Marriage

For purposes of valuing the pre-retirement surviving spouse's benefit, 85% of eligible participants are assumed to be married.

Employees

It was assumed there will be no new or rehired employees.

Plan Compensation

Not applicable, plan is frozen.

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Cash Balance Interest Assumption

Current Year: 4.27% (September, 2008 rate)

Assumed for plan years after 2009: 4.33%

The interest assumption equals the 5-year moving average of January 1, 30-year T-Bill rates (including the current valuation date). The average 4.33% equals $(3.13 + 4.33 + 4.85 + 4.59 + 4.73)/5$.

Asset Method

Under this method, the valuation assets are equal to the average of three values (all determined without regard to receivable contributions), the result increased by the discounted present value of contributions expected to be made after the valuation date based on the prior plan year PPA effective interest rate. This amount is then subject to a 10% corridor around the market value of assets (including the discounted present value of receivable contributions) as of the valuation date. The three values used to develop the average value are: the market value of assets as of the current valuation date, the adjusted market value of assets as of the prior valuation date and the adjusted market value of assets as of the second prior valuation date. The adjusted market value as of a relevant valuation date is equal to the market value of assets as of the prior valuation date increased by actual plan contributions and assumed return on plan assets and decreased by actual plan disbursements after that date until the current valuation date. The assumed rate of return on plan assets for the prior plan year (pursuant to IRS Notice 2009-22) was 5.96%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 5.96%, and the applicable limitation for the plan year, equal to 6.38%. The assumed rate of return on plan assets for the second prior plan year (pursuant to IRS Notice 2009-22) was 5.78%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 5.78%, and the applicable limitation for the plan year, equal to 6.09%. The algebraically equivalent development of this method (pursuant to IRS Notice 2009-22) is shown in Section 2.4. Because expected investment returns under this method are limited under WRERA, over time it is more likely to produce an actuarial value that is expected to be less than the market value of assets.

Participant Data

Employee data was supplied electronically as of the valuation date.

Tax Policy

The actuarial valuation performed for the plan year ending December 31, 2009 is used to determine the maximum deductible contribution for the tax year ending December 31, 2009.

Benefits not Included in Valuation

We believe all significant Plan provisions are reflected in this valuation.

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PBGC Premium Funding Target

For purposes of determining the PBGC Premium Funding Target in Section 2.2.D, the Alternative Premium Funding Target was determined using the assumptions described above.

Nature of Actuarial Calculations

The results documented in this report are estimates based on data that may be imperfect and on assumptions about future events. Certain plan provisions may be approximated or deemed insignificant and therefore are not valued. Assumptions may be made about participant data or other factors. Reasonable efforts were made in this valuation to ensure that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and not excluded or included inappropriately.

A range of results, different from those presented in this report could be considered reasonable. The numbers are not rounded, but this is for convenience only and should not imply precision, which is not inherent in actuarial calculations. Certain percentages determined in this report, such as the Funding Target Attainment Percentage, are rounded to the nearest .01% (e.g., 81.58%) to be consistent with the rounding specified for Schedule SB of the Form 5500.

The assumptions selected for this valuation other than those prescribed by law, generally reflect long-term average expectations. If overall future plan experience is less favorable than assumed, the relative level of plan costs or contribution requirements determined in this valuation will likely increase in future valuations. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period); and changes in plan provisions or applicable law. It is beyond the scope of this actuarial valuation to analyze the potential range of future pension contributions, but we can do so upon request.

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SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Plan Sponsor

Evenflo Company, Inc.

Plan

Evenflo Retirement Account Plan

Effective Date and Most Recent Amendment

The plan was originally effective August 21, 1998. The last amendment reflected herein is Amendment Number 2, which is effective January 1, 2007.

Plan Year

The twelve-month period ending December 31.

Coverage and Participation

A person who is employed by Evenflo Company, Inc. as a salaried or commissioned employee, including directors who are active in the business of Evenflo Company, Inc. in a capacity other than as a director. Any non-union person compensated on an hourly basis who is located at the Piqua, Ohio or Vandalia, Ohio facility of Evenflo Company, Inc.

Each employee who was a member of the Spalding & Evenflo Companies, Inc. Retirement Account Plan (ERA) on August 20, 1998 will remain a member of ERA.

Each other employee who is employed in the Covered Employee Groups basis shall become a participant upon the attainment of age 21 and the completion of a year of service for eligibility.

Each employee who is a member on July 31, 2002 shall remain covered under the plan. After August 1, 2002, no other person shall become a member.

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Normal Retirement Benefit

Normal Retirement Date: age 65 or later.

Benefit Formula: The amount payable equals the sum of:

- (a) The prior year Account Balance.
- (b) Each year's Benefit Credit.
- (c) Interest equivalent credits on each year's beginning Account Balance.

Benefit Credits:

Attained Age	Before 8/1/2002 % of Pay Credited	After 8/1/2002 % of Pay Credited
Less than 25	2.0%	0.00%
25 – 29	2.5%	0.00%
30 – 34	3.0%	0.00%
35 – 39	3.5%	0.00%
40 – 44	4.0%	0.00%
45 – 49	5.0%	0.00%
50 – 54	6.0%	0.00%
55 – 59	7.0%	0.00%
60 & Over	9.0%	0.00%

Interest Equivalent Credits: Interest is credited annually to each account balance. Effective January 1, 1996, this rate is based on the GATT rate published in October of the prior year. Pro rata credit is given for less than 12 months of service.

Year	Historical Interest Credit Rates
1995	7.75%
1996	6.55%
1997	7.03%
1998	6.50%
1999	5.20%
2000	6.07%
2001	5.83%
2002	5.48%
2003	4.76%
2004	5.14%
2005	4.90%
2006	4.47%
2007	4.85%
2008	4.79%
2009	4.27%

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Annual Retirement Benefits: The participant's normal, early, late retirement or disability benefit is the actuarial equivalent of the vested accumulated Account Balance. However, the benefit will never be less than the actuarial equivalent of the participant's accrued benefit under the prior plan at the date the prior plan was converted to a cash balance plan.

Normal Form of Benefit: A monthly benefit commencing on the first day of the month following the participant's retirement date and ending with the payment on the first day of the month in which the participant's death occurs, except that if the participant is married, his benefit shall be reduced and upon his death, 50% of this reduced benefit shall be paid for the remainder of the spouse's lifetime.

Early Retirement Benefit

Eligibility: age 55 with 15 years of Vesting Service.

Disability Benefit

Eligibility: later of the date the member terminates service due to total disability and the date the member is not receiving any company sponsored disability benefits.

Vested Benefits Upon Termination of Service

Vesting: 100% after 5 years of Vesting Service. After August 1, 2002 immediate 100% vesting.

Death Benefits for Participants in Active Service

In the event that a participant shall die while in active service and prior to normal retirement, the participant's beneficiary shall be entitled to receive a 100% joint and survivor annuity. A single lump sum payment equal to the accumulated account balance is available also.

Plan Name: Evenflo Retirement Account (ERA) Plan
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Optional Forms of Retirement Income in Lieu of Normal Form

A participant may elect, prior to his date of retirement, to receive his retirement income in the normal form or in one of the following optional forms:

Option 1: Joint and 50% of Survivor Annuity with beneficiary named as joint pensioner. If married, spouse must consent.

Option 2: Joint and 2/3 Survivor with spouse or beneficiary as joint pensioner. If married, spouse must consent.

Option 3: Joint and 75% of Survivor Annuity with spouse or beneficiary as joint pensioner. If married, spouse must consent.

Option 4: Lump-Sum payment equal to the greater of the Participant's Accumulated Account Balance as of the date of distribution or the actuarial equivalent present value of the participant's accrued benefit at the date the prior plan was converted to a cash balance plan. In addition, a residual annuity will be paid to participants eligible for certain grandfathered benefits based upon the excess of the value of the grandfathered benefits over the lump sum benefit otherwise payable.

Changes in Plan Provisions since Last Actuarial Valuation

The plan was amended to provide minimum lump sum benefits and, for certain grandfathered participants, an additional residual annuity benefit.

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Schedule SB, Line 25

Change in Method

- The discount rate was changed from the September 3-segment rates to the full yield curve as of the October before the valuation date. This change is being made as elected by the plan sponsor and is deemed to be automatically approved by the IRS pursuant to guidance in the IRS March 31, 2009 Newsletter.
- Based upon an election by the plan sponsor, the asset valuation method changed from the market value of assets to the method described in IRS Notice 2009-22 which reflects changes made by the Worker, Retiree, and Employer Recovery Act of 2008 (WRERA). Changes in the asset method for plan years beginning in 2009 to any permissible asset method are deemed to be automatically approved by the IRS.
- The amount included this year for plan-related expenses is \$ 275,000. WRERA includes a technical corrections provision requiring target normal cost to include the amount of plan-related expenses expected to be paid from plan assets during the year.
- The valuation software used to produce the actuarial information submitted on this schedule has been refined to reflect evolving understanding of PPA requirements, and such modifications may be considered to be a method change. The percentage changes in funding target, target normal cost and plan assets due to the refinements in the software are each less than 2% (disregarding the effects of any changes that are automatically approved under final IRC 430 regulations), and the modifications to the software were designed to produce results no less accurate than the results produced by the software prior to the change. Therefore the change in funding method due to a change in valuation software receives automatic approval under IRS Announcement 2010-3.

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SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 Schedule of Active Participant Data as of January 1, 2009

Attained Age	Years of Credited Service															
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		0		0		0		0		0		0		0	
25 - 29	0		0		0		2		0		0		0		0	
30 - 34	0		0		7		10		0		0		0		0	
35 - 39	0		0		3		12		3		1		0		0	
40 - 44	0		0		6		13		5		4		0		0	
45 - 49	0		0		5		9		12		9		12		4	
50 - 54	0		0		2		10		7		2		4		14	
55 - 59	0		0		4		4		5		4		6		9	
60 - 64	0		0		1		8		5		2		5		1	
65 - 69	0		0		1		2		0		0		2		0	
70 & Over	0		0		0		0		0		0		0		0	

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SCHEDULE SB ATTACHMENTS

Schedule SB, Line 32 Schedule of Amortization Bases as of January 1, 2009

	Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1	Shortfall	01/01/2009	1,758,741	7	1,758,741	312,086
2	Shortfall	01/01/2008	2,917,067	6	2,442,887	486,952
Total					4,201,628	799,038

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Plan Sponsor: Evenflo Company, Inc.
Valuation Date: January 1, 2009

SCHEDULE H ATTACHMENTS

Schedule H, Line 3-
**Financial statements used in formulating the IQPA's
opinion**

The required Information is included in the Accountants
Opinion attachment.

SCHEDULE H ATTACHMENTS

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

The required Information is included in the Accountants
Opinion attachment

SCHEDULE H ATTACHMENTS

Schedule H, Line 4i
Schedule of Assets (Acquired and Disposed of Within Year)

The required Information is included in the Accountants
Opinion attachment

SCHEDULE H ATTACHMENTS

Schedule H, Line 4j
5% Transaction Schedule-Schedule of Reportable Transactions

The required Information is included in the Accountants
Opinion attachment