

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
---	---	---

Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ 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 HART & COOLEY INC. FROZEN CASH BALANCE PENSION PLAN	1b Three-digit plan number (PN) ▶ 004
	1c Effective date of plan 01/01/2000
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) HART & COOLEY, INC. 1551 WEWATTA STREET DENVER, CO 80202	2b Employer Identification Number (EIN) 52-2206266 2c Sponsor's telephone number 303-744-5042 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.	10/14/2010	JOHN BARKER
	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") TOMKINS NORTH AMERICA RETIREMENT BOARD 1551 WEWATTA STREET DENVER, CO 80202	3b Administrator's EIN 68-0592934 3c Administrator's telephone number 303-744-5042
--	---

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

5 Total number of participants at the beginning of the plan year	5	73
---	----------	----

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	50
b Retired or separated participants receiving benefits.....	6b	3
c Other retired or separated participants entitled to future benefits.....	6c	12
d Subtotal. Add lines 6a , 6b , and 6c	6d	65
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	65
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	
--	----------	--

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
---	---

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
--	--	---

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>HART & COOLEY INC. FROZEN CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>HART & COOLEY, INC.</u>	D Employer Identification Number (EIN) <u>52-2206266</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>1678229</u>
b	Actuarial value 2b <u>1846052</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>1</u> <u>16908</u>
b	For terminated vested participants 3b <u>14</u> <u>312418</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>0</u>
(2)	Vested benefits 3c(2) <u>1194711</u>
(3)	Total active 3c(3) <u>58</u> <u>1194711</u>
d	Total 3d <u>73</u> <u>1524037</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>8.33</u> %
6	Target normal cost 6 <u>33294</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>08/26/2010</u>
Signature of actuary	Date
<u>DEBORAH JOHNSON</u>	<u>08-04824</u>
Type or print name of actuary	Most recent enrollment number
<u>TOWERS WATSON DELAWARE INC.</u>	<u>303-298-7878</u>
Firm name	Telephone number (including area code)
<u>950 17TH STREET, SUITE 1400</u> <u>DENVER, CO 80202</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)	289708	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8).....	289708	0
10	Interest on item 9 using prior year's actual return of <u>-8.46</u> %	-24521	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		37123
b	Interest on (a) using prior year's effective rate of <u>5.81</u> %		2157
c	Total available at beginning of current plan year to add to prefunding balance		39280
d	Portion of (c) to be added to prefunding balance.....		39280
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).....	265187	39280

Part III Funding percentages			
14	Funding target attainment percentage.....	14	101.15 %
15	Adjusted funding target attainment percentage.....	15	121.12 %
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	99.57 %
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
01/15/2009	9500	0			
03/13/2009	9500	0			
07/15/2009	9500	0			
09/10/2009	9500	0			
Totals ►			18(b)	38000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	36907
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 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	15746
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	15746
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	15746
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	36907
38 Interest-adjusted excess contributions for current year (see instructions).....	38	21161
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

<div>SCHEDULE D</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div>		<div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009					
A Name of plan HART & COOLEY INC. FROZEN CASH BALANCE PENSION PLAN				B Three-digit plan number (PN) ▶ 004	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 HART & COOLEY, INC.				D Employer Identification Number (EIN) 52-2206266	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: TOMKINS DEFINED BENFIT MASTER TRUST					
b Name of sponsor of entity listed in (a): TOMKINS INDUSTRIES INC					
c EIN-PN 36-7045730-001		d Entity code M		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1433075	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MT	

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

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

<div>SCHEDULE I</div> <div>(Form 5500)</div> <div>Department of the Treasury</div> <div>Internal Revenue Service</div> <div>Department of Labor</div> <div>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Financial Information—Small Plan</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
<div>A Name of plan</div> <div>HART & COOLEY INC. FROZEN CASH BALANCE PENSION PLAN</div>		<div>B Three-digit plan number (PN)</div> <div>004</div>
<div>C Plan sponsor's name as shown on line 2a of Form 5500</div> <div>HART & COOLEY, INC.</div>		<div>D Employer Identification Number (EIN)</div> <div>52-2206266</div>

Complete Schedule I if the plan covered fewer than 100 participants as of the beginning of the plan year. You may also complete Schedule I if you are filing as a small plan under the 80-120 participant rule (see instructions). Complete Schedule H if reporting as a large plan or DFE.

Part I

Small Plan Financial Information

Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. 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.

1 Plan Assets and Liabilities:		(a) Beginning of Year	(b) End of Year
a Total plan assets	1a	1678229	1433215
b Total plan liabilities	1b	5046	140
c Net plan assets (subtract line 1b from line 1a)	1c	1673183	1433075
2 Income, Expenses, and Transfers for this Plan Year:		(a) Amount	(b) Total
a Contributions received or receivable:			
(1) Employers	2a(1)	38000	
(2) Participants	2a(2)		
(3) Others (including rollovers)	2a(3)		
b Noncash contributions	2b		
c Other income	2c	30267	
d Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c)	2d		68267
e Benefits paid (including direct rollovers)	2e	278919	
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Administrative service providers (salaries, fees, and commissions)	2h	26974	
i Other expenses	2i	2482	
j Total expenses (add lines 2e, 2f, 2g, 2h, and 2i)	2j		308375
k Net income (loss) (subtract line 2j from line 2d)	2k		-240108
l Transfers to (from) the plan (see instructions)	2l		

3 Specific Assets: If the plan held assets at anytime during the plan year in any of the following categories, check "Yes" and enter the current value of any assets remaining in the plan as of the end of the plan year. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions.

	Yes	No	Amount
a Partnership/joint venture interests	3a	X	
b Employer real property	3b	X	
c Real estate (other than employer real property)	3c	X	
d Employer securities	3d	X	
e Participant loans	3e	X	

	Yes	No	Amount
3f Loans (other than to participants)		X	
g Tangible personal property		X	

Part II	Compliance Questions
----------------	-----------------------------

4 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 plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance.		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible?		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)		X	
e Was the plan covered by a fidelity bond?	X		197975
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 at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest?		X	
j Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
k Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If "No," attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.)	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)

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>HART & COOLEY INC. FROZEN CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HART & COOLEY, INC.</u>	D Employer Identification Number (EIN) <u>52-2206266</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<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>36-1561860</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>8</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
-----------------	-------------------

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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): _____

SCHEDULE SB ATTACHMENTS

Statement by Enrolled Actuary

Plan Sponsor	Hart&Cooley
EIN/PN	52-2206266/004
Plan Name	Hart & Cooley, Inc. Frozen Cash Balance Pension Plan
Valuation Date	January 1, 2009
Enrolled Actuary	Deborah Johnson
Enrollment Number	08-04824

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.

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.

Plan Name:	Hart & Cooley, Inc. Frozen Cash Balance Pension Plan
EIN / PN:	52-2206266 / 004
Plan Sponsor:	Hart&Cooley
eVal VRS:	2009 H&C CB Funding
Valuation Date:	January 1, 2009

SCHEDULE SB ATTACHMENTS

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

See the Statement of Actuarial Assumptions and Methods for retirement rates. The average retirement age for Line 22 was calculated by creating a hypothetical life table with retirement as the only decrement, and then computing the average retirement age for the table.

x	q_x^r	l_x	${}_{x-55}p_{55} = l_x / l_{55}$	$q_x^r * l_x / l_{55}$	$x * q_x^r * l_x / l_{55}$
50	0.00	1,000,000	1.000000	0.000000	0.000000
51	0.00	1,000,000	1.000000	0.000000	0.000000
52	0.00	1,000,000	1.000000	0.000000	0.000000
53	0.00	1,000,000	1.000000	0.000000	0.000000
54	0.00	1,000,000	1.000000	0.000000	0.000000
55	0.05	1,000,000	1.000000	0.050000	2.750000
56	0.05	950,000	0.950000	0.047500	2.660000
57	0.05	902,500	0.902500	0.045125	2.572125
58	0.05	857,375	0.857375	0.042869	2.486388
59	0.05	814,506	0.814506	0.040725	2.402793
60	0.05	773,781	0.773781	0.038689	2.321343
61	0.10	735,092	0.735092	0.073509	4.484061
62	0.20	661,583	0.661583	0.132317	8.203625
63	0.10	529,266	0.529266	0.052927	3.334377
64	0.05	476,340	0.476340	0.023817	1.524287
65	0.72	452,523	0.452523	0.325816	21.178056
66	0.32	126,706	0.126706	0.040546	2.676037
67	0.34	86,160	0.086160	0.029295	1.962732
68	0.38	56,866	0.056866	0.021609	1.469412
69	0.42	35,257	0.035257	0.014808	1.021742
70	1.00	20,449	0.020449	0.020449	1.431426

Average age at retirement 62.478403

Rounded for Schedule SB item 22 62

Plan Name: Hart & Cooley, Inc. Frozen Cash Balance Pension Plan
 EIN / PN: 52-2206266 / 004
 Plan Sponsor: Hart&Cooley
 eVal VRS: 2009 H&C CB Funding
 Valuation Date: January 1, 2009

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24
Change in Actuarial Assumptions
as of January 1, 2009

The long-term annual interest crediting rate on account balances has been changed from 5.50% to 3.50% to better reflect long-term expectations of interest rates.

Plan Name:	Hart & Cooley, Inc. Frozen Cash Balance Pension Plan
EIN / PN:	52-2206266 / 004
Plan Sponsor:	Hart&Cooley
eVal VRS:	2009 H&C CB Funding
Valuation Date:	January 1, 2009

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 25 Change in Method as of January 1, 2009

The three-segment yield curve with a 24-month average as of the September prior to the valuation year has been changed to the full yield curve as of the October prior to the valuation year. The actuarial value of assets method has been changed from the fair market value of assets to the average market value of assets as established by the Worker, Retiree, and Employer Recovery Act (WRERA) of 2008. Plan expenses are included in the target normal cost. Previously, plan expenses were excluded. A change in funding method under § 430 resulted from a change in valuation software. This change is automatically approved per Announcement 2010-3 as the conditions outlined in said announcement are satisfied.

Plan Name:	Hart & Cooley, Inc. Frozen Cash Balance Pension Plan
EIN / PN:	52-2206266 / 004
Plan Sponsor:	Hart&Cooley
eVal VRS:	2009 H&C CB Funding
Valuation Date:	January 1, 2009

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		35 to 39		40 & Over	
	No.	Avg. Comp.	No.	Avg. Comp.	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		0		0	
25 - 29	0		0		0		0		0		0		0		0		0		0	
30 - 34	0		0		0		1		0		0		0		0		0		0	
35 - 39	0		0		0		3		1		0		0		0		0		0	
40 - 44	0		0		0		4		2		1		0		0		0		0	
45 - 49	0		0		0		5		0		5		4		0		0		0	
50 - 54	0		0		0		4		2		2		1		3		0		0	
55 - 59	0		0		0		2		1		2		5		0		0		0	
60 - 64	0		0		0		1		4		1		2		1		0		0	
65 - 69	0		0		0		0		0		0		0		0		0		1	
70 & Over	0		0		0		0		0		0		0		0		0		0	

Plan Name: Hart & Cooley, Inc. Frozen Cash Balance Pension Plan
 EIN / PN: 52-2206266 / 004
 Plan Sponsor: Hart&Cooley
 eVal VRS: 2009 H&C CB Funding
 Valuation Date: January 1, 2009

Schedule SB, Part V - Statement of Actuarial Assumptions and Methods

Plan Sponsor

Hart & Cooley, Inc.

EIN/PN

52-2206266/004

Discount Rates

Current plan year PPA effective interest rate: 8.33%

Prior plan year PPA effective interest rate: 5.81%

Full Yield Curve

Applicable month: October

Transition election: No

Interest crediting rate for 2009: 1.25%

Interest crediting rate for future years: 3.50%

Assumed Cost of Living Adjustments

None.

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 \$33,294.

Plan Name:	Hart & Cooley, Inc. Frozen Cash Balance Pension Plan
EIN / PN:	52-2206266 / 004
Plan Sponsor:	Hart&Cooley
eVal VRS:	2009 H&C CB Funding
Valuation Date:	January 1, 2009

Schedule SB, Part V - Statement of Actuarial Assumptions and Methods

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.

Attained Age	Retirement Probability	Attained Age	Retirement Probability
55	.05	63	.10
56	.05	64	.05
57	.05	65	.72
58	.05	66	.32
59	.05	67	.34
60	.05	68	.38
61	.10	69	.42
62	.20	70	1.00

Disability Rates

None.

Future Increases in Social Security

Not applicable.

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.

Plan Name: Hart & Cooley, Inc. Frozen Cash Balance Pension Plan
EIN / PN: 52-2206266 / 004
Plan Sponsor: Hart&Cooley
eVal VRS: 2009 H&C CB Funding
Valuation Date: January 1, 2009

Schedule SB, Part V - Statement of Actuarial Assumptions and Methods

Representative Termination Rates (per 100 employees) not Due to Disability, Retirement or Mortality

Attained Age	Percentage leaving during the year	
	Males	Females
20	17.95	17.95
25	17.24	17.24
30	15.85	15.85
35	13.72	13.72
40	11.27	11.27
45	8.46	8.46
50	5.10	5.10
55	0.00	0.00
60 and over	0.00	0.00

Form of Payment

Participants are assumed to elect lump sum distributions.

Marriage

For purposes of valuing the pre-retirement death benefit, all eligible participants are assumed to be married and male beneficiaries are assumed to be 3 years older than female beneficiaries.

Employees

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

Plan Name: Hart & Cooley, Inc. Frozen Cash Balance Pension Plan
EIN / PN: 52-2206266 / 004
Plan Sponsor: Hart&Cooley
eVal VRS: 2009 H&C CB Funding
Valuation Date: January 1, 2009

Schedule SB, Part V - Statement of Actuarial Assumptions and Methods

Asset Method

Under this method, the actuarial value of 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 6.38%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 8.00%, 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 6.09%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 8.00%, and the applicable limitation for the plan year, equal to 6.09%.

Participant Data

Participant data were supplied by the client 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 January 2, 2010.

Benefits not Included in Valuation

We believe that we have reflected all significant Plan provisions in this valuation.

PBGC Premium Funding Target

For purposes of determining the PBGC Premium Funding Target in Section 2.2.D, the Standard Premium Funding Target was determined using the assumptions described above, except the three-segment interest rates for December 2008 were used instead of the above interest assumption.

Plan Name:	Hart & Cooley, Inc. Frozen Cash Balance Pension Plan
EIN / PN:	52-2206266 / 004
Plan Sponsor:	Hart&Cooley
eVal VRS:	2009 H&C CB Funding
Valuation Date:	January 1, 2009

Schedule SB, Part V - Statement of Actuarial Assumptions and Methods

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.

Changes in Assumptions and Methods Since Last Actuarial Valuation

The three-segment yield curve with a 24-month average as of the September prior to the valuation year has been changed to the full yield curve as of the October prior to the valuation year. The actuarial value of assets method has been changed from the fair market value of assets to the average market value of assets as established by the Worker, Retiree, and Employer Recovery Act (WRERA) of 2008. Additionally, the long-term annual interest crediting rate on account balances has been changed from 5.50% to 3.50% to better reflect long-term expectations of interest rates. Plan expenses are included in the target normal cost. Previously, plan expenses were excluded. A change in funding method under § 430 resulted from a change in valuation software. This change is automatically approved per Announcement 2010-3 as the conditions outlined in said announcement are satisfied.

Plan Name:	Hart & Cooley, Inc. Frozen Cash Balance Pension Plan
EIN / PN:	52-2206266 / 004
Plan Sponsor:	Hart&Cooley
eVal VRS:	2009 H&C CB Funding
Valuation Date:	January 1, 2009

Schedule SB, Part V - Summary of Principal Plan Provisions

Plan Sponsor

Hart & Cooley, Inc.

EIN/PN

52-2206266/004

Latest Effective Date

January 1, 2007.

Eligibility

All employees (other than a leased employee within the meaning of Code Section 414(h)) who were participants in the Falcon Cash Balance Plan immediately prior to the sale by Falcon Building Products, Inc. of its Hart & Cooley business operations to the Tomkins Group.

Normal Retirement

Eligible at age 65.

A monthly benefit derived from the cash balance account. The cash balance account is credited with monthly interest credits equal to one twelfth of the interest credit percentage for the applicable plan year. The interest credit percentage for the applicable plan year is equal to the greater of a. or b. below:

- a. such percentage with respect to such plan year as the Company may prospectively prescribe and which shall be specified in the plan, or
- b. the one (1) month average of One-Year Treasury Constant Maturities as published in the Federal Reserve Statistical Release H.15 (519) of the Board of Governors of the Federal Reserve System, over the period from (A) November 1 of the year immediately preceding the applicable plan year to (B) November 30 of the year immediately preceding the applicable plan year.

If the average is not a multiple of $\frac{1}{4}$ percent, the closest higher interest rate which is a multiple of $\frac{1}{4}$ percent shall be used.

Opening account balances on January 1, 2000 were determined based on the participant's accrued and unpaid benefits under the Falcon Cash Balance Plan.

No amounts will be credited or other benefit accrued under this plan on account of service performed or compensation earned.

Plan Name: Hart & Cooley, Inc. Frozen Cash Balance Pension Plan
EIN / PN: 52-2206266 / 004
Plan Sponsor: Hart&Cooley
eVal VRS: 2009 H&C CB Funding
Valuation Date: January 1, 2009

Schedule SB, Part V - Summary of Principal Plan Provisions

The monthly benefit at retirement is the cash balance account converted to a monthly annuity using the Pension Protection Act Optional Combined Unisex table for the plan year that includes the distribution and interest rates equal to the Pension Protection Act three-segment yield curve (with transition) for the December prior to the plan year that includes the distribution.

Early Retirement

Eligible at age 55.

The early retirement benefit is calculated in the same manner as the normal retirement benefit and is based on the annuity value of the cash balance account at the date of benefit commencement.

Disability Retirement

Eligible if Totally and Permanently Disabled.

A participant who becomes Totally and Permanently Disabled may elect either a. or b. below:

- a. he may elect to receive interest credits on his cash balance account and receive a Retirement Benefit upon attainment of his Normal Retirement Age; or
- b. he may elect to receive an actuarial equivalent of his accrued benefit commencing as soon as practicable after the date on which he becomes Totally and Permanently Disabled.

Termination

The Accrued Benefit of each participant is fully vested and non-forfeitable.

A Vested Terminated participant is entitled to receive a Retirement Benefit, commencing at age 65, equal to this vested Accrued Benefit. Benefits payable as an annuity equal to the Actuarial Equivalent of the vested Accrued Benefit can begin as early as age 55.

Survivor Benefits

If a participant dies prior to the commencement of Retirement Benefit payments, a payment shall be payable to his beneficiary, as follows:

- a. If the participant's beneficiary is any person other than his spouse, there shall be paid to such beneficiary as of the first day of the month following the month in which the participant's death occurs an amount equal to the value of his Account as of the last day of the month in which the death of the participant occurs.

Plan Name: Hart & Cooley, Inc. Frozen Cash Balance Pension Plan
EIN / PN: 52-2206266 / 004
Plan Sponsor: Hart&Cooley
eVal VRS: 2009 H&C CB Funding
Valuation Date: January 1, 2009

Schedule SB, Part V - Summary of Principal Plan Provisions

- b. If the participant's beneficiary is his spouse, the surviving spouse will receive the benefit she would have received if the participant had retired on the day before his death or, if later, at the earliest possible retirement age and had elected a 50% Joint and Survivor option. In addition, any excess of the value of the cash balance account over the value of the previously described annuity will be paid as a lump sum to the surviving spouse. Alternatively, the spouse may request to receive, in lieu of any other benefits under the plan to which she would otherwise be entitled, a distribution of the value of the participant's Account as of his date of death, payable as soon as practicable after the participant's death.

Normal Retirement Date

First day of the month coincident with or next following the date on which a participant attains his 65th birthday.

Form of Payment

A married participant shall receive his benefit on a reduced 50% Joint and Survivor Actuarially Equivalent basis unless he elects (with the consent of his spouse) an alternative form of benefit. A single participant shall receive his benefit on a life annuity basis. Other Options are available, including a single lump sum option.

Changes in Plan Provisions since Last Actuarial Valuation

None.

Plan Name: Hart & Cooley, Inc. Frozen Cash Balance Pension Plan
EIN / PN: 52-2206266 / 004
Plan Sponsor: Hart&Cooley
eVal VRS: 2009 H&C CB Funding
Valuation Date: January 1, 2009

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
---	--	---

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

▶ Round off amounts to nearest dollar.

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

A Name of plan Hart & Cooley, Inc. Frozen Cash Balance Pension	B Three-digit plan number (PN) ▶	004
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Hart & Cooley, Inc.	D Employer Identification Number (EIN) 52-2206266	
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	1,678,229	
b Actuarial value	2b	1,846,052	
3 Funding target/participant count breakdown	(1) Number of participants		(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	1	16,908
b For terminated vested participants	3b	14	312,418
c For active participants:			
(1) Non-vested benefits	3c(1)		0
(2) Vested benefits	3c(2)		1,194,711
(3) Total active	3c(3)	58	1,194,711
d Total	3d	73	1,524,037
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	8.33 %	
6 Target normal cost	6	33,294	

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	 Deborah Johnson Signature of actuary	<u>8/26/2010</u> Date	08-04824 Most recent enrollment number
Deborah Johnson Type or print name of actuary		(303) 298-7878 Telephone number (including area code)	
Towers Watson Delaware Inc. Firm name		950 17th Street, Suite 1400 Address of the firm	
Denver CO 80202		Address of the firm	

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

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	289,708	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8)	289,708	0
10 Interest on item 9 using prior year's actual return of <u>(8.46)</u> %	(24,521)	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		37,123
b Interest on (a) using prior year's effective rate of <u>5.81</u> %		2,157
c Total available at beginning of current plan year to add to prefunding balance		39,280
d Portion of (c) to be added to prefunding balance		39,280
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)	265,187	39,280

Part III Funding percentages

14 Funding target attainment percentage	14	101.15 %
15 Adjusted funding target attainment percentage	15	121.12 %
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	99.57 %
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
01/15/2009	9,500	0			
03/13/2009	9,500	0			
07/15/2009	9,500	0			
09/10/2009	9,500	0			
Totals ▶			18(b)	38,000	18(c) 0

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

a Contributions allocated toward unpaid minimum required contribution from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	36,907

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 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	15,746
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	34	15,746
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	15,746
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37	36,907
38 Interest-adjusted excess contributions for current year (see instructions)	38	21,161
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	0
40 Unpaid minimum required contribution for all years	40	0

Schedule SB, Part V - Statement of Actuarial Assumptions and Methods

Plan Sponsor

Hart & Cooley, Inc.

EIN/PN

52-2206266/004

Discount Rates

Current plan year PPA effective interest rate: 8.33%

Prior plan year PPA effective interest rate: 5.81%

Full Yield Curve

Applicable month: October

Transition election: No

Interest crediting rate for 2009: 1.25%

Interest crediting rate for future years: 3.50%

Assumed Cost of Living Adjustments

None.

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 \$33,294.

Plan Name:	Hart & Cooley, Inc. Frozen Cash Balance Pension Plan
EIN / PN:	52-2206266 / 004
Plan Sponsor:	Hart&Cooley
eVal VRS:	2009 H&C CB Funding
Valuation Date:	January 1, 2009

Schedule SB, Part V - Statement of Actuarial Assumptions and Methods

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.

Attained Age	Retirement Probability	Attained Age	Retirement Probability
55	.05	63	.10
56	.05	64	.05
57	.05	65	.72
58	.05	66	.32
59	.05	67	.34
60	.05	68	.38
61	.10	69	.42
62	.20	70	1.00

Disability Rates

None.

Future Increases in Social Security

Not applicable.

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.

Plan Name: Hart & Cooley, Inc. Frozen Cash Balance Pension Plan
EIN / PN: 52-2206266 / 004
Plan Sponsor: Hart&Cooley
eVal VRS: 2009 H&C CB Funding
Valuation Date: January 1, 2009

Schedule SB, Part V - Statement of Actuarial Assumptions and Methods

Representative Termination Rates (per 100 employees) not Due to Disability, Retirement or Mortality

Attained Age	Percentage leaving during the year	
	Males	Females
20	17.95	17.95
25	17.24	17.24
30	15.85	15.85
35	13.72	13.72
40	11.27	11.27
45	8.46	8.46
50	5.10	5.10
55	0.00	0.00
60 and over	0.00	0.00

Form of Payment

Participants are assumed to elect lump sum distributions.

Marriage

For purposes of valuing the pre-retirement death benefit, all eligible participants are assumed to be married and male beneficiaries are assumed to be 3 years older than female beneficiaries.

Employees

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

Plan Name: Hart & Cooley, Inc. Frozen Cash Balance Pension Plan
EIN / PN: 52-2206266 / 004
Plan Sponsor: Hart&Cooley
eVal VRS: 2009 H&C CB Funding
Valuation Date: January 1, 2009

Schedule SB, Part V - Statement of Actuarial Assumptions and Methods

Asset Method

Under this method, the actuarial value of 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 6.38%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 8.00%, 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 6.09%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 8.00%, and the applicable limitation for the plan year, equal to 6.09%.

Participant Data

Participant data were supplied by the client 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 January 2, 2010.

Benefits not Included in Valuation

We believe that we have reflected all significant Plan provisions in this valuation.

PBGC Premium Funding Target

For purposes of determining the PBGC Premium Funding Target in Section 2.2.D, the Standard Premium Funding Target was determined using the assumptions described above, except the three-segment interest rates for December 2008 were used instead of the above interest assumption.

Plan Name:	Hart & Cooley, Inc. Frozen Cash Balance Pension Plan
EIN / PN:	52-2206266 / 004
Plan Sponsor:	Hart&Cooley
eVal VRS:	2009 H&C CB Funding
Valuation Date:	January 1, 2009

Schedule SB, Part V - Statement of Actuarial Assumptions and Methods

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.

Changes in Assumptions and Methods Since Last Actuarial Valuation

The three-segment yield curve with a 24-month average as of the September prior to the valuation year has been changed to the full yield curve as of the October prior to the valuation year. The actuarial value of assets method has been changed from the fair market value of assets to the average market value of assets as established by the Worker, Retiree, and Employer Recovery Act (WRERA) of 2008. Additionally, the long-term annual interest crediting rate on account balances has been changed from 5.50% to 3.50% to better reflect long-term expectations of interest rates. Plan expenses are included in the target normal cost. Previously, plan expenses were excluded. A change in funding method under § 430 resulted from a change in valuation software. This change is automatically approved per Announcement 2010-3 as the conditions outlined in said announcement are satisfied.

Plan Name:	Hart & Cooley, Inc. Frozen Cash Balance Pension Plan
EIN / PN:	52-2206266 / 004
Plan Sponsor:	Hart&Cooley
eVal VRS:	2009 H&C CB Funding
Valuation Date:	January 1, 2009

Schedule SB, Part V - Summary of Principal Plan Provisions

Plan Sponsor

Hart & Cooley, Inc.

EIN/PN

52-2206266/004

Latest Effective Date

January 1, 2007.

Eligibility

All employees (other than a leased employee within the meaning of Code Section 414(h)) who were participants in the Falcon Cash Balance Plan immediately prior to the sale by Falcon Building Products, Inc. of its Hart & Cooley business operations to the Tomkins Group.

Normal Retirement

Eligible at age 65.

A monthly benefit derived from the cash balance account. The cash balance account is credited with monthly interest credits equal to one twelfth of the interest credit percentage for the applicable plan year. The interest credit percentage for the applicable plan year is equal to the greater of a. or b. below:

- a. such percentage with respect to such plan year as the Company may prospectively prescribe and which shall be specified in the plan, or
- b. the one (1) month average of One-Year Treasury Constant Maturities as published in the Federal Reserve Statistical Release H.15 (519) of the Board of Governors of the Federal Reserve System, over the period from (A) November 1 of the year immediately preceding the applicable plan year to (B) November 30 of the year immediately preceding the applicable plan year.

If the average is not a multiple of $\frac{1}{4}$ percent, the closest higher interest rate which is a multiple of $\frac{1}{4}$ percent shall be used.

Opening account balances on January 1, 2000 were determined based on the participant's accrued and unpaid benefits under the Falcon Cash Balance Plan.

No amounts will be credited or other benefit accrued under this plan on account of service performed or compensation earned.

Plan Name: Hart & Cooley, Inc. Frozen Cash Balance Pension Plan
EIN / PN: 52-2206266 / 004
Plan Sponsor: Hart&Cooley
eVal VRS: 2009 H&C CB Funding
Valuation Date: January 1, 2009

Schedule SB, Part V - Summary of Principal Plan Provisions

The monthly benefit at retirement is the cash balance account converted to a monthly annuity using the Pension Protection Act Optional Combined Unisex table for the plan year that includes the distribution and interest rates equal to the Pension Protection Act three-segment yield curve (with transition) for the December prior to the plan year that includes the distribution.

Early Retirement

Eligible at age 55.

The early retirement benefit is calculated in the same manner as the normal retirement benefit and is based on the annuity value of the cash balance account at the date of benefit commencement.

Disability Retirement

Eligible if Totally and Permanently Disabled.

A participant who becomes Totally and Permanently Disabled may elect either a. or b. below:

- a. he may elect to receive interest credits on his cash balance account and receive a Retirement Benefit upon attainment of his Normal Retirement Age; or
- b. he may elect to receive an actuarial equivalent of his accrued benefit commencing as soon as practicable after the date on which he becomes Totally and Permanently Disabled.

Termination

The Accrued Benefit of each participant is fully vested and non-forfeitable.

A Vested Terminated participant is entitled to receive a Retirement Benefit, commencing at age 65, equal to this vested Accrued Benefit. Benefits payable as an annuity equal to the Actuarial Equivalent of the vested Accrued Benefit can begin as early as age 55.

Survivor Benefits

If a participant dies prior to the commencement of Retirement Benefit payments, a payment shall be payable to his beneficiary, as follows:

- a. If the participant's beneficiary is any person other than his spouse, there shall be paid to such beneficiary as of the first day of the month following the month in which the participant's death occurs an amount equal to the value of his Account as of the last day of the month in which the death of the participant occurs.

Plan Name: Hart & Cooley, Inc. Frozen Cash Balance Pension Plan
EIN / PN: 52-2206266 / 004
Plan Sponsor: Hart&Cooley
eVal VRS: 2009 H&C CB Funding
Valuation Date: January 1, 2009

Schedule SB, Part V - Summary of Principal Plan Provisions

- b. If the participant's beneficiary is his spouse, the surviving spouse will receive the benefit she would have received if the participant had retired on the day before his death or, if later, at the earliest possible retirement age and had elected a 50% Joint and Survivor option. In addition, any excess of the value of the cash balance account over the value of the previously described annuity will be paid as a lump sum to the surviving spouse. Alternatively, the spouse may request to receive, in lieu of any other benefits under the plan to which she would otherwise be entitled, a distribution of the value of the participant's Account as of his date of death, payable as soon as practicable after the participant's death.

Normal Retirement Date

First day of the month coincident with or next following the date on which a participant attains his 65th birthday.

Form of Payment

A married participant shall receive his benefit on a reduced 50% Joint and Survivor Actuarially Equivalent basis unless he elects (with the consent of his spouse) an alternative form of benefit. A single participant shall receive his benefit on a life annuity basis. Other Options are available, including a single lump sum option.

Changes in Plan Provisions since Last Actuarial Valuation

None.

Plan Name: Hart & Cooley, Inc. Frozen Cash Balance Pension Plan
EIN / PN: 52-2206266 / 004
Plan Sponsor: Hart&Cooley
eVal VRS: 2009 H&C CB Funding
Valuation Date: January 1, 2009