Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [X] 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. . . . . ▶ [X]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
SELKIRK L.L.C. PENSION PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 06/21/2002

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

1551 WEWATTA ST
DENVER, CO 80202

2b Employer Identification Number (EIN)
71-0886094

2c Sponsor's telephone number
303-744-5042

2d Business code (see instructions)
333310

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

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**	1049
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**	149
b	Retired or separated participants receiving benefits	**6b**	286
c	Other retired or separated participants entitled to future benefits	**6c**	577
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	1012
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	22
f	Total. Add lines **6d** and **6e**	**6f**	1034
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	0
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	10
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:
1A 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)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

(1)	X	**H** (Financial Information)
(2)		**I** (Financial Information – Small Plan)
(3)		**A** (Insurance Information)
(4)	X	**C** (Service Provider Information)
(5)	X	**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
SELKIRK L.L.C. PENSION PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
71-0886094

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2009

2	Assets:			
	a Market value		**2a**	18352959
	b Actuarial value		**2b**	18352959
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	268	6205720
	b For terminated vested participants	**3b**	492	6478664
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		5096206
	(2) Vested benefits	**3c(2)**		346438
	(3) Total active	**3c(3)**	289	5442644
	d Total	**3d**	1049	18127028
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions		**4a**	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor		**4b**	
5	Effective interest rate		**5**	6.41 %
6	Target normal cost		**6**	127256

Statement by Enrolled Actuary

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

SIGN HERE

Signature of actuary

10/01/2010
Date

EDWARD T BISHOP
Type or print name of actuary

08-04969
Most recent enrollment number

THE SAVITZ ORGANIZATION
Firm name

215-587-0700
Telephone number (including area code)

1845 WALNUT STREET, 14TH FLOOR
PHILADELPHIA, PA 19103
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)	4051056	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	124353	0
9	Amount remaining (Item 7 minus item 8)	3926703	0
10	Interest on item 9 using prior year's actual return of -9.81 %	-385210	
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 6.14 %		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)	3541493	0

Part III Funding percentages

14	Funding target attainment percentage	14	81.70 %
15	Adjusted funding target attainment percentage	15	101.25 %
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	92.84 %
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
08/31/2010	3700000	0			
			Totals ► 18(b)	3700000	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	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

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
5.17 %	6.28 %	6.62 %	☐ N/A, full yield curve used

b Applicable month (enter code) **21b** 2

22 Weighted average retirement age **22** 63

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** 127256

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment		
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** 127256

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	127256		127256

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** 3336794

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2009** **This Form is Open to Public Inspection.**

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

A Name of plan
SELKIRK L.L.C. PENSION PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
71-0886094

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

THE SAVITZ GROUP

1845 WALNUT STREET
PHILADELPHIA, PA 19103

(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 15	NONE	125274	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

ANTON COLLINS MITCHELL

303 EAST 17TH AVENUE
DENVER, CO 80203

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	19000	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

NORTHERN TRUST

50 SOUTH LA SALLE STREET
CHICAGO, IL 60603

(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 28	NONE	18669	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

RUSSELL INVESTMENT

909 A STREET
TACOMA, WA 98402

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 28	NONE	16613	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

NISA INVESTMENT ADVISORS LLC

150 NORTH MERAMAC
ST LOUIS, MO 63105

(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	NONE	14539	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

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

A Name of plan
SELKIRK L.L.C. PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
SELKIRK INC

D Employer Identification Number (EIN)
71-0886094

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	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
36-7045730-001	M	18261938

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)

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

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

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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
SELKIRK L.L.C. PENSION PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
71-0886094

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	0	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	0	
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	18456663	18261938
(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)	0	
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	18456663	18261938
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h	44206	152418
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	77549	107527
k	Total liabilities (add all amounts in lines 1g through1j)	1k	121755	259945
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	18334908	18001993

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)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(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)		543685
(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)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		543685
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	633227	
(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)		633227
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)	147666	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	59488	
(4) Other	2i(4)	36219	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		243373
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		876600
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-332915
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified (2) [ ] Qualified (3) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: ANTON COLLINS MITCHELL LLP (2) EIN: 01-0724563

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i		X	
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

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

A Name of plan
SELKIRK L.L.C. PENSION PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
71-0886094

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 36-1561860

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** 4

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☒ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

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

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☒ **N/A**

Part III Amendments

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
Stock: 68% Investment-Grade Debt: 29% High-Yield Debt: _____% Real Estate: _____% Other: 3%

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):

Selkirk L.L.C.
Pension Plan

Financial Statements
As of and for the Years Ended December 31, 2009 and 2008

ACM
Anton Collins Mitchell LLP
Accountants & Consultants

An Independent Member Of
BDO SEIDMAN ALLIANCE™

Selkirk L.L.C.
Pension Plan

Financial Statements

As of and for the Years Ended December 31, 2009 and 2008

Selkirk L.L.C. Pension Plan

Contents

Independent Auditors' Report 1

Financial Statements:

Statements of Net Assets Available for Benefits as of December 31, 2009 and 2008 2

Statements of Changes in Net Assets Available for Benefits for the Years Ended December 31, 2009 and 2008 3

Notes to Financial Statements 4

NOTE: All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

ACM
Anton Collins Mitchell LLP

Independent Auditors' Report

To the Participants and Plan Administrator of
Selkirk L.L.C. Pension Plan:

We were engaged to audit the accompanying statements of net assets available for benefits of the Selkirk L.L.C. Pension Plan (the "Plan") as of December 31, 2009 and 2008, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements 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 5, which was certified by The Northern Trust Company and Wachovia Bank N.A., the trustees of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that The Northern Trust Company held the Plan's investment assets and executed investment transactions as of December 31, 2009 and from February 29, 2008 to December 31, 2009, and that Wachovia Bank N.A. held the Plan's investment assets and executed investment transactions for the period from January 1, 2008 through May 16, 2008. The plan administrator has obtained certifications from the trustees as of and for the years ended December 31, 2009 and 2008, that the information provided to the plan administrator by the trustees is complete and accurate.

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

Anton Collins Mitchell LLP

Denver, Colorado
October 8, 2010

Financial Statements

Selkirk L.L.C.
Pension Plan

Statements of Net Assets Available for Benefits

December 31,	**2009**	2008
Assets:		
Investments, at fair value:		
Investment in Tomkins US Master Trust (Note 6)	**$ 18,261,938**	$ 18,456,663
Total assets	**18,261,938**	18,456,663
Liabilities:		
Accrued expenses	**152,418**	44,206
Due to other plans	**107,527**	77,549
Total liabilities	**259,945**	121,755
Net assets available for benefits	**$ 18,001,993**	$ 18,334,908

See accompanying independent auditors' report and notes to financial statements.

Selkirk L.L.C. Pension Plan

Statements of Changes in Net Assets Available for Benefits

Years Ended December 31,	**2009**	2008
Additions to (deductions from) net assets attributable to:		
Plan's interest in net investment gain (loss) of the Tomkins US Master Trust ("Master Trust") (Note 6)	**$ 543,685**	$ (850,729)
Net depreciation in fair value of investments held outside of Master Trust	**-**	(1,048,992)
Interest income from investments held outside of Master Trust	**-**	22,452
Dividend income from investments held outside of Master Trust	**-**	118,610
Benefits paid to participants	**(633,227)**	(584,444)
Administrative fees	**(243,373)**	(302,517)
Net decrease	**(332,915)**	(2,645,620)
Net assets available for benefits:		
Beginning of year	**18,334,908**	20,980,528
End of year	**$ 18,001,993**	$ 18,334,908

See accompanying independent auditors' report and notes to financial statements.

Selkirk L.L.C. Pension Plan

Notes to Financial Statements

1. PLAN DESCRIPTION

The following description of the Selkirk L.L.C. Pension Plan (the "Plan") is provided for general information purposes. Participants should refer to the Plan document maintained at the corporate offices of Selkirk L.L.C. (the "Company" or "Employer") for more complete information.

General

The Plan is a noncontributory defined benefit pension plan available to substantially all employees of the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Between February 29, 2008 and May 16, 2008, the assets of the Plan were transferred from Wachovia Bank, N.A. ("Prior Trustee") to the Tomkins US Master Trust ("Master Trust") for Defined Benefit Plans with the Northern Trust Company ("Northern Trust" or "Trustee"). As part of the conversion process, all Plan investment positions in money market fund, common stocks and mutual funds were liquidated. The Plan's assets were reinvested in accordance with the Master Trust Investment Policy effective March 15, 2007 that guides the investment decisions in the Master Trust. The trust agreement with the Prior Trustee was terminated upon transfer of the final assets to Northern Trust. Northern Trust is the successor trustee of the Plan. The Tomkins North America Retirement Board's (the "Plan Administrator") appointment to serve as Plan Administrator became effective at that time. The Plan Administrator has full power, authority, and responsibility to control and manage the operation and administration of the Plan. A single trust agreement, the Master Trust Agreement, governs the assets of the plans from Tomkins Industries, Inc., the Company and their affiliates, (collectively, the "Participating Plans").

Eligibility

Employees were eligible to participate in the Plan subsequent to completion of one year of service and attainment of twenty-one years of age. The Plan was closed to new non-union entrants and benefit accruals ceased for all non-union participants effective December 29, 2007. Effective December 29, 2007, only those employees covered under the Nampa union agreement were eligible to be new participants and continue to accumulate credited service. Effective March 31, 2009, the Plan was closed to new union employees and future benefit accruals ceased as of that date.

1. PLAN DESCRIPTION (CONTINUED)

Pension Benefits

The Company has a number of collective bargaining agreements which provide benefits under the Plan to employees covered under these agreements. While the pension benefits may vary from agreement to agreement, generally these agreements provide a monthly benefit calculated by multiplying a specified amount in the collective bargaining agreement by the covered employee's years of service.

Eligible non-bargained employees are generally entitled to annual pension benefits beginning at normal retirement age (65) equal to the sum of: (a) 1.25% of their average final compensation not in excess of social security covered compensation and (b) 1.80% of the participant's average final compensation (at the time the Plan was frozen) in excess of social security covered compensation, multiplied by (c) the participant's credited service earned (as of the time the Plan was frozen) not in excess of 35 years.

The Plan generally permits early retirement with reduced benefits from ages 55 to 64. Benefits are generally payable for the lifetime of the participant. Alternatively, the participant may elect to receive a reduced benefit payable over the lifetime of the participant and his/her beneficiary. Participants whose vested benefit is no more than $5,000 may elect to receive the value of their accumulated plan benefits as a lump-sum distribution upon retirement or termination. Various optional forms of distributions are available under the Plan, as further described in the Plan document.

Death and Disability Benefits

If an active employee dies at age 55 or older and meets certain service requirements, a death benefit equal to the value of the employee's accumulated plan benefits is paid to the employee's beneficiary. Active employees who become totally disabled and cease employment due to the disability receive annual disability benefits that are equal to the normal retirement benefits they have accumulated as of the time they become disabled. Disability benefits are paid until normal retirement age, at which time disabled participants begin receiving normal retirement benefits computed as though they had been employed to normal retirement age with their annual compensation remaining the same as at the time they became disabled. A participant who becomes disabled after March 31, 2009 will not be entitled to disability benefits. Beneficiaries of participants who retired after prescribed dates may also be eligible to receive lump-sum death benefits from $1,000 to $3,000.

1. PLAN DESCRIPTION (CONTINUED)

Vested Pension

Participants are fully vested in, and have a non-forfeitable right to, their accrued benefit upon completion of five years of continuous service. The vested pension shall begin on the participant's normal retirement date and shall be equal to the participant's accrued benefit. However, a participant may elect to have the vested pension begin on the first day of any calendar month after the participant's 55th birthday and completion of five years of service (10 years for Nampa and Logan participants). In such a case, the participant's pension shall be equal to the vested pension otherwise payable at the participant's normal retirement date reduced by 0.6% (0.5% for Logan and Nampa hourly employees) for each month by which the date the participant's early retirement pension begins before the normal retirement date. A participant receives credit for the vesting service previously earned while employed with U.S. Industries, Inc. Participants who are not fully vested as of January 1, 2008 but are in employed with the Company will continue to earn credited service toward vesting. Effective March 31, 2009, the Nampa hourly employees became 100% vested.

Forfeitures

Non-vested amounts attributable to terminated participants are forfeited and shall be used to reduce future contributions from the Company.

Tax Status

The Internal Revenue Service ("IRS") has determined and informed the Company by a letter dated October 24, 2003, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the determination letter, the Plan Administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, the Plan Administrator believes that the Plan is qualified and the related trust is tax exempt thus, no provision for income taxes is included in the accompanying financial statements. The Company filed a Determination Letter Application with the IRS on January 31, 2008 for the Plan as amended and restated effective January 1, 2007. This request for determination is still pending with the IRS.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared using the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") requires Plan management to make estimates and assumptions that affect the accompanying financial statements and accompanying notes. The most significant of these estimates relates to the determination of the accumulated plan benefits and the funded status of the Plan. Actual results could differ from those estimates.

The Master Trust includes certain investments whose fair values have been estimated by the Trustee in absence of readily determinable values. The information used to value these assets was the most current at the time of the valuation, and differences from the estimated value will be reported in future periods. See Note 6, *Interest in Tomkins US Master Trust* and Note 7, *Fair Value Measurements*, for further disclosure regarding investment valuation and fair value measurements.

New Accounting Pronouncements

In June 2009, the Financial Accounting Standards Board ("FASB") issued guidance under ASC 105, *Generally Accepted Accounting Principles.* This guidance establishes the FASB Accounting Standards Codification ("ASC" or the "Codification") as the single source of authoritative GAAP for nongovernmental entities, superseding various existing authoritative accounting pronouncements. The Codification establishes one level of authoritative GAAP. All other literature is considered non-authoritative. There were no changes to the Plan's financial statements due to the implementation of the Codification other than changes in reference to various authoritative accounting pronouncements in the financial statements.

In March 2008, the FASB amended disclosure requirements for derivative instruments and hedging activities. This guidance was later codified in ASC 815-10-50. The new guidance requires enhanced disclosures about an entity's derivative and hedging activities to improve the transparency of financial reporting. The Plan adopted the new guidance as of January 1, 2009, which increased the Plan's disclosures but did not have a material impact on the Plan's financial statements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Accounting Pronouncements (Continued)

In April 2009, the FASB issued guidance under ASC 820, *Fair Value Measurement and Disclosures.* This guidance emphasizes that the objective of a fair value measurement does not change even when market activity for the asset or liability has decreased significantly. Fair value is the price that would be received for an asset sold or paid to transfer a liability in an orderly transaction (that is, not a forced liquidation or distressed sale) between market participants at the measurement date under current market conditions. When observable transactions or quoted prices are not considered orderly, then little, if any, weight should be assigned to the indication of the asset or liability's fair value. Adjustments to those transactions or prices should be applied to determine the appropriate fair value. The standard also requires increased disclosures. The impact of adoption of this standard was not material to the Plan's financial statements and was adopted prospectively.

In September 2009, the FASB issued ASC Update 2009-12, *Fair Value Measurements and Disclosures* (Topic 820): *Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent).*This guidance provides a practical expedient for measuring the fair values of Plan investments in a limited number of entities that calculate a net asset value per share (such as hedge funds, private equity funds, funds of funds, and certain collective trusts, and pooled separate accounts). This guidance also provides enhanced disclosure requirements and it became effective for Plan reporting periods ending after December 15, 2009. The adoption did not have a material impact on the Plan's financial statements.

In January 2010, the FASB issued ASC Update 2010-06, *Fair Value Measurements and Disclosures* (Topic 820): *Improving Disclosures about Fair Value Measurements*. This guidance requires the reporting entity to disclose additional information on transfers in and out of fair value levels, measurement disclosures by classes of assets and descriptions of valuation techniques and inputs used to measure fair value (both recurring and nonrecurring fair value) in addition to other disclosures. This guidance is effective for reporting periods beginning after December 15, 2009, except for certain disclosures which will be effective for fiscal years beginning after December 15, 2010. Management does not expect that the adoption will have a material impact on the Plan's financial statements.

In May 2009, the FASB issued ASC 855, *Subsequent Events*, which was updated in February 2010 by ASC Update 2010-09: *Amendments to Certain Recognition and Disclosure Requirements.* This guidance establishes general standards of accounting and disclosure of events that occur after the balance sheet date but before financial statements are issued or available to be issued. In particular, the guidance sets forth the period after the balance sheet date during which management of a

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Accounting Pronouncements (Continued)

reporting entity should evaluate events or transactions that may occur for potential recognition or disclosure in the financial statements, the circumstances under which an entity should recognize events or transactions occurring after the balance sheet date in its financial statements and the disclosures that an entity should make about events or transactions that occurred after the balance sheet date. The adoption of the guidance is effective immediately and is reflected in Note 10, *Subsequent Events*, to the financial statements.

Investments Valuation

The investment in the Master Trust in the accompanying financial statements represents the Plan's share of the Master Trust's net assets, which are valued at fair value. The Plan's share of the income (loss), net appreciation (depreciation) in fair value of investments and expenses of the Master Trust represents the Plan's allocation of these items from the Master Trust. See Note 6, *Interest in Tomkins US Master Trust* and Note 7, *Fair Value Measurements*, for the investment valuation policies of the Master Trust.

Concentration of Investments and Risks and Uncertainties

The Plan provides for various investments through the Master Trust. Investment securities, in general, are subject to various risks, such as interest rate, credit and overall market volatility risk. Additionally, the value, liquidity and related income of the investment securities are sensitive to changes in the economic conditions, including changes in real estate values, delinquencies or defaults, and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates. Certain investments (such as insurance company pooled separate accounts and some common collective trusts) may be less liquid and include restrictions on their sale. Forced liquidation, although not expected at this time, may affect the estimated value of such investments. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of such investment securities, it is reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the Statements of Net Assets Available for Benefits and the funded status of the Plan.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Concentration of Investments and Risks and Uncertainties (Continued)

As of December 31, 2009, approximately 68% of the Master Trust net assets were invested in the NTGI Russell 3000 Fund – Non-Lending ("Russell 3000"). A significant decline in the market value of the Russell 3000 would significantly affect the Master Trust net assets. See Note 7, *Fair Value Measurements*, for a description of the underlying assets of the Russell 3000. The Master Trust is also a significant investor in the Russell 3000.

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

The Pension Protection Act of 2006, as amended by the Worker, Retiree and Employer Recovery Act of 2008, imposes certain benefit restrictions for qualified defined benefit plans that do not meet certain funding thresholds. Collectively bargained plans have a delayed effective date for application of the benefit restriction rules which is generally the earlier of (i) the end of an agreement ratified before January 1, 2008 and (ii) January 1, 2010. A plan's funded percentage is referred to as the Adjusted Funding Target Attainment Percentage (AFTAP). The 2009 AFTAP for the Plan is 101.25%. Because the Plan's AFTAP equals or exceeds 80%, the Plan is not subject to any benefit restrictions.

Administrative Expenses and Investment Management Fees

The Plan's operating, investment and administrative expenses are generally paid as provided for in the Plan document. Expenses for trustee fees and investment management fees are generally allocated; however, other fees such as actuarial, auditing and legal fees are specifically identified and charged to the Participating Plans. Other administrative functions are performed by employees of the Company or its subsidiaries at no cost to the Plan. All other costs not paid by the Plan are paid by the Company.

Payment of Benefits

Benefits are recorded when paid to participants.

3. FUNDING POLICY

The Company's policy is to make contributions to meet the minimum funding requirements under IRC 412. The plan assets for 2009 and 2008, as detailed in the actuary's valuation reports, were sufficient meet the minimum funding requirements of ERISA and the IRC. See Note 10, *Subsequent Events*.

4. ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to employees or their beneficiaries upon retirement, death, disability, or termination. Benefits payable under all circumstances noted above are included in the computation of the actuarial present value of accumulated Plan benefits to the extent they are deemed attributable to employee service rendered to the freeze date (if applicable) or valuation date.

The actuarial present value of accumulated plan benefits is determined by an actuary 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 benefit payments (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The effect of any Plan amendments on accumulated Plan benefits is recognized during the year in which such amendments become effective.

The significant actuarial assumptions used in the January 1, 2009 actuarial valuation are as follows:

Expected return rate	8.00%
Mortality	IRS 2009 Static Mortality Table
Marital demographics	80% of participants are married and husband is 3 years old than his wife
Retirement	Average age of 62 to 65

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.

4. ACCUMULATED PLAN BENEFITS (CONTINUED)

The actuarial present value of accumulated plan benefits as determined by the actuary as of December 31, 2008 is as follows:

Vested benefits:	
Participants currently receiving benefits	**$ 5,437,959**
Active participants	**4,004,001**
Deferred	**5,065,061**
Nonvested benefits	**303,141**
Total actuarial present value of accumulated plan benefits	**$ 14,810,162**

The changes in the actuarial present value of the Plan's accumulated plan benefits for the year ended December 31, 2008 are as follows:

Actuarial present value of accumulated plan benefits at January 1, 2008	**$ 14,353,866**
Increase (decrease) during the year attributable to:	
Benefits accumulated	**(109,400)**
Decrease in the discount period	**1,124,910**
Actual benefits paid	**(584,444)**
Change of assumptions*	**25,230**
Net increase	**456,296**
Actuarial present value of accumulated plan benefits at December31, 2008	**$ 14,810,162**

* Change in Mortality table from IRS 2008 Static Mortality Table to 2009 Static Mortality Table

5. INFORMATION CERTIFIED BY THE TRUSTEES

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. The following is a summary of the unaudited information regarding the Plan as of December 31, 2009 and 2008, and for the years then ended. This information was included in the Plan's financial statements, that was prepared by or derived from information prepared by Wachovia Bank, N.A., the trustee of the Plan for the period from January 1, 2008 through May 16, 2008, and by Northern Trust, the trustee of the Plan as December 31, 2009 and for the period from February 29, 2008 through December 31, 2009, and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the trustees that such information is complete and accurate.

5. INFORMATION CERTIFIED BY THE TRUSTEES (CONTINUED)

	2009	2008
Statements of Net Assets Available for Benefits:		
Investment in the Tomkins US Master Trust	**$ 18,261,938**	$ 18,456,663
Statements of Changes in Net Assets Available for Benefits:		
Plan's interest in net investment income (loss) of the Tomkins US Master Trust	**$ 543,685**	$ (850,729)
Net depreciation in fair value of investments held outside of Master Trust	-	(1,048,992)
Interest income held outside of Master Trust	-	22,452
Dividend income held outside of Master Trust	-	118,610
All investment balances and investment information included in Note 6 and 7.		

The Plan's independent auditors did not perform any auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements.

The Plan's investments not held in the Master Trust (including gains and losses on investments bought and sold, as well as held during the period) decreased in fair value for the year ended December 31, 2008 as follows:

	2008
Common stock	$ (340,659)
Mutual funds	(708,333)
Net depreciation in fair value of investments	$ (1,048,992)

6. INTEREST IN TOMKINS US MASTER TRUST (UNAUDITED)

The Plan Administrator implemented the Tomkins Master Trust Statement of Investment Policy, (the "Investment Policy"), a single investment policy that applies to all Participating Plans. Investments are managed under agreements by which the investment managers have been given the authority to make individual investment decisions within the guidelines stated in the Investment Policy. Therefore, the Plan's portion of the net income (loss), net appreciation (depreciation) in fair value of investments and expenses of the Master Trust are determined on a pro-rata basis and measured monthly.

The Plan had interests of approximately 4.02% and 3.95% in the Master Trust's net assets as of December 31, 2009 and 2008, respectively. Such interests are included in the accompanying Statements of Net Assets Available for Benefits. In compliance with the Department of Labor's reporting requirements, the net change in value from participation in the Master Trust is reported as a single line item in the accompanying Statements of Changes in Net Assets Available for Benefits.

The investments of the Master Trust at December 31, 2009 and 2008 are summarized as follows:

	2009	2008
Investments – at fair value as further described below and Note 7:		
U.S. Government securities	**$ 152,363,272**	$ 184,383,202
Insurance company pooled separate accounts	**9,990,822**	9,032,041
Limited partnership	**-**	30,762,216
Common/collective trusts	**318,875,243**	243,550,633
Insurance company general accounts	**2,639,211**	2,709,412
Interest rate swap contracts – unrealized gain	**796,934**	11,004,280
Interest rate swap contracts – unrealized loss	**(31,743,114)**	(12,748,400)
Total investments	**452,922,368**	468,693,384
Receivables:		
Pending trade sales	**5,964,577**	5,552,623
Accrued interest receivable	**1,755,904**	1,975,560
Total receivables	**7,720,481**	7,528,183
Liabilities:		
Pending trade purchases	**6,296,371**	8,827,764
Other liabilities	**27,689**	19,588
Total liabilities	**6,324,060**	8,847,352
Total net assets of the Master Trust	**$ 454,318,789**	$ 467,374,215

6. INTEREST IN TOMKINS US MASTER TRUST (UNAUDITED) (CONTINUED)

Master Trust income (loss) and net appreciation (depreciation) in fair value of investments allocated to the Participating Plans for the years ended December 31, 2009 and 2008, are as follows:

	2009	2008
Net appreciation (depreciation) in value of investments:		
U.S. Government securities	**$ (44,791,609)**	$ 51,984,980
Insurance company pooled separate accounts	**3,568,908**	(3,569,844)
Limited partnership	**4,292,306**	(19,722,068)
Common/collective trusts	**64,814,431**	(117,939,769)
Insurance company general accounts	**(2,919)**	(2,008)
Corporate stocks	**140,819**	1,860
Interest rate swap contracts	**(20,134,296)**	36,067,797
Interest income	**6,695,473**	8,854,815
Dividend income	**1,633**	-
Investment income (loss) of Master Trust	**$ 14,584,746**	$ (44,324,237)

Certain investments exceeded 5% of net Master Trust assets as of December 31, 2009 and 2008 as follows:

	2009	2008
NTGI Russell 3000 Fund – Non-Lending	**$ 310,991,752**	$ -
Frank Russell Large Cap Strategic Equity Fund	**-**	114,597,702
Barclays Global Investors Alpha Tilts Fund	**-**	63,041,251
Bartram International Limited Partnership	**-**	30,762,216
Northern Trust Global Investments Collective Daily Structured Small Cap Equity Fund	**-**	29,057,010

Master Trust Valuation of Investments and Income Recognition

All Master Trust investments are recorded at fair value as further described in Note 7, *Fair Value Measurements*, and include U.S. Government securities, insurance company pooled separate accounts, a limited partnership, common/collective trusts, insurance company general accounts and interest rate swap contracts.

The change in net appreciation (depreciation) consists of both realized and unrealized gains and losses. Interest rate swaps are marked to market daily based on quotations from market makers, and the change, if any, is recorded as an unrealized gain or loss in the changes in the Master Trust net assets.

6. INTEREST IN TOMKINS US MASTER TRUST (UNAUDITED) (CONTINUED)

Dividends are recorded on the ex-dividend date and interest income is accrued as earned. All security transactions are recorded on the trade date.

Derivative Financial Instruments, Interest Rate Swaps and Other

The Master Trust may enter into fixed income interest rate swaps. Swap agreements involve the exchange by the Master Trust with a counter-party of their respective commitments to pay or receive interest (e.g., an exchange of fixed rate payments for floating rate payments) with respect to a notional amount of principal. The Master Trust carries the fair value of the swap as an asset or liability in the Master Trust's net assets. Market risk of loss is limited to the changes in fair value from December 31 of each year presented, through the applicable expiration date. Swap agreements involve elements of credit market risk or risk if the counter-party is unable to meet the terms of the contracts. Due to the nature of the Master Trust's investments, the Company does not believe credit risk is significant.

The following table provides a quantitative summary of derivative activity as of and for the years ended December 31, 2009 and 2008:

Derivative Instruments	Plan Year	Notional/ Contractual Amount[(b)]	Assets[(a)]	Liabilities[(a)]
Interest rate swaps	2009	$ 315,400,000	$ 796,934	$ (31,743,114)
Interest rate swaps	2008	$ 335,100,000	$ 11,004,280	$ (12,748,400)

(a) Reported in investments at fair value held in the Master Trust as included in the investment in the Tomkins US Master Trust on the Statements of Net Assets Available for Benefits.

(b) Notional amounts do not quantify risk or represent assets or liabilities of the Master Trust or Plan, but are used in the calculation of cash settlements under the contract.

The Effect of Derivative Instruments[(c)]	For the Year Ended December 31,	
	2009	2008
Interest rate swaps	**$ (20,134,296)**	$ 36,067,797

(c) Reported in net (depreciation) appreciation in fair value of Master Trust investments which is included in the Plan's interest in net investment income (loss) of the Tomkins US Master Trust on the Statements of Changes in Net Assets Available for Benefits.

6. INTEREST IN TOMKINS US MASTER TRUST (UNAUDITED) (CONTINUED)

In addition, as a result of the Master Trust's participation in certain common/collective trusts and insurance company pooled separate accounts, those trusts may be invested from time to time in derivative financial instruments as defined and allowed by the bylaws of each of the respective funds. Financial exposure to the Master Trust is limited to its proportional interest in these funds.

The Master Trust has investments in insurance company pooled separate accounts and insurance company general accounts pursuant to certain guaranteed annuity contracts with various insurance companies. These contracts contain certain minimum balance requirements and certain restrictions on termination of the contracts. The minimum balance requirements were met as of December 31, 2009 and 2008. The Company does not intend to terminate these contracts at this time.

7. FAIR VALUE MEASUREMENTS

ASC 820 establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted market prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described as follows:

- **Level 1:** Quoted prices in active markets for identical assets or liabilities. The assets of the Master Trust that fall within Level 1 are U.S. Government securities which consist mainly of U.S. Treasury bonds.

- **Level 2:** Observable inputs other than Level 1 prices such as quoted prices for similar assets; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets. The assets of the Master Trust that fall within Level 2 include common/collective trusts, a limited partnership, and interest rate swap contracts.

- **Level 3:** Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets. Level 3 assets include items where the determination of fair value requires significant management judgment or estimation. The assets of the Master Trust that fall within Level 3 include insurance company general accounts and pooled separate accounts.

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

7. FAIR VALUE MEASUREMENTS (CONTINUED)

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2009 and 2008.

U.S. Government Securities: U.S. government securities are stated at fair value based on multiple pricing services, based on a bid evaluation process using observable, market-based inputs effective the last day of the plan year or last reported sale or bid date if no sale took place on the last business day of the year.

Insurance Company Pooled Separate Accounts (PSAs): PSAs are valued at the net asset value as determined by the PSA's designated accountants. Net asset value is calculated based on the fair value of the underlying investments, which are generally traded in an active market.

Common/Collective Trusts (CCTs): The investments include an equity index fund and a short-term investment fund. The equity index funds' primary objective is to approximate the risk and return characterized by the Russell 3000 Index. This index is commonly used to represent the broad U.S. equity market. The fund provides for daily redemptions at the reported unit value with one day advance notice requirement. CCTs are valued daily based on the fair values of the underlying investments in the CCT, which are generally traded in an active market and which represent the net asset value of the units held by the Plan at year end. The Master Trust was permitted to redeem investment units at net asset value as of the measurement date.

The units of the short-term investment fund are valued at the total value of the underlying investments less any liabilities divided by the outstanding units. The investment strategy is to maintain a $1 unit value. The fund transacted at the $1 unit value as of the measurement date.

Insurance Company General Accounts: These investments are valued at fair value based on the contractual agreement between the Plan and the insurance company and typically include consideration of contractual interest rates, current interest rates and duration of the contract. There can be restrictions on the sale of such investments based on the terms of the contract.

Interest Rate Swap Contracts: The interest rate swap contracts are valued at fair value as determined by Northern Trust based on various comparative pricing services and the fair value represents the amount the Master Trust would receive or pay to terminate the agreement as of the measurement date.

Limited Partnership: The investment in the limited partnership is valued at estimated fair value at the measurement date of the plan year as determined by the general partner or fund administrator. This investment was liquidated in 2009.

7. FAIR VALUE MEASUREMENTS (CONTINUED)

The preceding methods described 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.

The following table sets forth by level, within the fair value hierarchy, the Master Trust's investments measured on a recurring basis as of December 31, 2009:

	Level 1	Level 2	Level 3	Total
U.S. Government securities [(1)]	$ 152,363,272	$ -	$ -	$ 152,363,272
Insurance company pooled separate accounts	-	-	9,990,822	9,990,822
Common/collective trusts [(2)]	-	318,875,243	-	318,875,243
Insurance company general accounts	-	-	2,639,211	2,639,211
Interest rate swap contracts, net	-	(30,946,180)	-	(30,946,180)
Total investments of the Master Trust	$ 152,363,272	$ 287,929,063	$ 12,630,033	$ 452,922,368

(1) The following represents investments within a fixed income portfolio. The breakdown of investments included in the fixed income portfolio is as follows: 93% of the portfolio was invested in U.S. Treasury Bonds, 6% of the portfolio was invested in debt of U.S. Agencies, and 1% of the portfolio was in cash or other assets.

(2) The following represents investments in the Northern Trust Global Investments Russell 3000 Non-Lending Fund. The breakdown of investments included in the fund is as follows: 65% of the fund is invested in U.S. large cap companies, 25% of the fund is invested in U.S. mid-cap companies, and 10% of the fund is invested in U.S. small cap companies.

The following table sets forth by level, within the fair value hierarchy, the Master Trust's investments measured on a recurring basis as of December 31, 2008:

	Level 1	Level 2	Level 3	Total
U.S. Government securities	$ 184,383,202	$ -	$ -	$ 184,383,202
Insurance company pooled separate accounts	-	-	9,032,041	9,032,041
Limited partnership	-	30,762,216	-	30,762,216
Common/collective trusts	-	243,550,633	-	243,550,633
Insurance company general accounts	-	-	2,709,412	2,709,412
Interest rate swap contracts, net	-	(1,744,120)	-	(1,744,120)
Total investments of the Master Trust	$ 184,383,202	$ 272,568,729	$ 11,741,453	$ 468,693,384

7. FAIR VALUE MEASUREMENTS (CONTINUED)

The following table sets forth a summary of changes in the fair value of the Master Trust's Level 3 investments for the year ended December 31, 2009:

	Insurance Company Pooled Separate Accounts	Insurance Company General Accounts
Fair value, beginning of year	$ 9,032,041	$ 2,709,412
Interest earned	309,213	161,640
Realized losses	(382,761)	(2,068)
Unrealized gains, relating to investments still held as of the reporting date	1,796,984	-
Purchases and sales, net	(764,655)	(229,773)
Fair value, end of year	$ 9,990,822	$ 2,639,211

The following table sets forth a summary of changes in the fair value of the Master Trust's Level 3 investments for the year ended December 31, 2008:

	Insurance Company Pooled Separate Accounts	Insurance Company General Accounts
Fair value, beginning of year	$ 12,906,765	$ 2,776,357
Interest earned	379,246	196,432
Realized gains (losses)	238,665	(2,008)
Unrealized losses, relating to investments still held as of the reporting date	(3,808,510)	-
Purchases and sales, net	(684,125)	(261,369)
Fair value, end of year	$ 9,032,041	$ 2,709,412

8. 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 the Plan is terminated, the assets of the Plan will be allocated to Plan participants and beneficiaries in accordance with applicable provisions of ERISA and the Plan document. Should unfunded vested benefits exist, such benefits will be provided up to specified limitations as described in ERISA and by the Pension Benefit Guaranty Corporation (the "PBGC").

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivors' 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 terminate 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 existing assets and the PBGC guarantee, while other benefits may not be provided for at all.

Additional information regarding the priority of participants' claims to the assets of the Plan upon termination and benefits guaranteed by the PBGC is available from the Plan Administrator.

9. EXEMPT PARTY-IN-INTEREST TRANSACTIONS

The Short Term Cash Account and the Northern Trust Global Investments Collective Daily Russell 3000 Fund, which are included in the investments within the Master Trust, are managed by Northern Trust, the trustee. Certain expenses related to audit, custody, asset management and actuarial services are paid from Plan assets. These transactions qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules.

10. SUBSEQUENT EVENTS

On July 27, 2010, the Board of Pinafore Acquisitions Limited ("Pinafore"), a consortium of Onex Corporation and the Canadian Pension Plan Investment Board, and the Independent Directors of Tomkins plc announced they had reached an agreement on the terms of a recommended cash acquisition of the entire issued and to be issued share capital of Tomkins plc by Pinafore (the "Acquisition"). Tomkins plc shareholders voted in favor of the Acquisition on August 31, 2010. The Acquisition was completed on September 30, 2010. No changes have been made to the Plan as a result of the Acquisition.

As a result of the closure of Selkirk's Winters, Texas location effective January 2010, the PBGC alleged a funding obligation of $3.7 million arose under ERISA Section 4062(e). Selkirk contributed an additional $3.7 million to the Plan in August 2010. This will be included as a 2009 contribution for actuarial purposes and will be included in the 2010 financial statements as an employer contribution as this payment was considered a Type II subsequent event for reporting purposes.

The Plan Administrator has evaluated subsequent events through October 8, 2010, which is the date the financial statements were available to be issued.

Selkirk L.L.C. Pension Plan
EIN: 71-0886094 Plan: 001
Attachment to the 2009 Form 5500 Schedule SB

Schedule SB, line 19 - Discounted Employer Contributions

Date of Contribution	Amount of Contribution	Applicable Plan Year	Effective Interest Rate	Rate for Late Quarterly Installments*	Interest-Adjusted Contribution
08/31/2010	$ 3,700,000	2009	6.41%	N/A	$ 3,336,794
Total	$ 3,700,000				$ 3,336,794

* This rate was used to discount the portion of the contribution attributable to late quarterly installments from the date of the contribution to the due date of the quarterly installment.

Selkirk, L.L.C. Pension Plan
Attachment to the 2009 Form 5500 Schedule SB
EIN/PN: 71-0886094/001

Schedule SB, line 22 – Description of Weighted Average Retirement Age

Age	Probability of Retirement	Population Remaining	Population Retiring	Retirement Age
55	2.00%	10,000	200	11,000
56	2.00%	9,800	196	10,976
57	2.00%	9,604	192	10,949
58	3.00%	9,412	282	16,377
59	5.00%	9,130	456	26,932
60	5.00%	8,673	434	26,019
61	10.00%	8,239	824	50,261
62	20.00%	7,415	1,483	91,952
63	15.00%	5,932	890	56,061
64	25.00%	5,043	1,261	80,680
65	100.00%	3,782	3,782	245,823
	Totals:		10,000	627,030

Weighted Average Retirement Age **62.70**

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

SELKIRK, L.L.C. PENSION PLAN

B Three-digit plan number (PN) ▶ 001

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

SELKIRK, L.L.C.

D Employer Identification Number (EIN)

71-0886094

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 1 Day 1 Year 2009

2	Assets:			
	a Market value		**2a**	18,352,959
	b Actuarial value		**2b**	18,352,959
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	268	6,205,720
	b For terminated vested participants	**3b**	492	6,478,664
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		5,096,206
	(2) Vested benefits	**3c(2)**		346,438
	(3) Total active	**3c(3)**	289	5,442,644
	d Total	**3d**	1,049	18,127,028
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions		**4a**	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor		**4b**	
5	Effective interest rate		**5**	6.41 %
6	Target normal cost		**6**	127,256

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 Edward T. Bishop ETB

Signature of actuary

10/01/2010

Date

Edward T. Bishop

Type or print name of actuary

08-04969

Most recent enrollment number

The Savitz Organization

Firm name

(215)587-0700

Telephone number (including area code)

1845 Walnut Street, 14th Floor

Philadelphia PA 19103

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)	4,051,056	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	124,353	
9	Amount remaining (Item 7 minus item 8)	3,926,703	0
10	Interest on item 9 using prior year's actual return of (9.81) %	(385,210)	
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 6.14 %		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)	3,541,493	0

Part III Funding percentages

14	Funding target attainment percentage	14	81.71 %
15	Adjusted funding target attainment percentage	15	101.25 %
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	92.84 %
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
08/31/2010	3,700,000				
			Totals ► 18(b)	3,700,000	18(c) 0

19	Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	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

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
5.17 %	6.28 %	6.62 %	

b Applicable month (enter code) — **21b**: 2

22 Weighted average retirement age — **22**: 63

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**: 127,256

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment		
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**: 127,256

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	127,256	0	127,256

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**: 3,336,794

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

Attachment to 2009 Schedule SB–Line 26 Schedule of Active Participants
EIN/PN: 71-0886094/001

AGE / SERVICE DISTRIBUTION OF ACTIVE PARTICIPANTS

Average Age: 48.13

Average Service: 18.06

# of Males: 168

# of Females: 121

Attained Age	Years of Credited Service										Total Number
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 25	0	2	2	0	0	0	0	0	0	0	4
25-29	0	3	8	1	0	0	0	0	0	0	12
30-34	0	3	12	7	0	0	0	0	0	0	22
35-39	0	2	7	7	11	0	0	0	0	0	27
40-44	0	2	10	14	9	6	0	0	0	0	41
45-49	0	2	11	15	6	10	3	0	0	0	47
50-54	0	2	9	9	10	11	7	7	0	0	55
55-59	0	3	9	9	10	2	3	6	1	0	43
60-64	0	2	5	4	4	4	3	1	1	2	26
65-69	0	0	1	1	0	1	1	4	1	0	9
70 & Over	0	0	0	0	0	0	1	2	0	0	3
Total	**0**	**21**	**74**	**67**	**50**	**34**	**18**	**20**	**3**	**2**	**289**

Attachment to Schedule SB, Line 23–Statement of Actuarial Assumptions and Methods
EIN/PN: 71-0886094/001

ACTUARIAL ASSUMPTIONS AND METHODS

Interest Rates:

Funding (see "Actuarial Cost Method"), based on a two-month lookback and non-transition rule election:

First Segment	5.17% per year, compounded annually
Second Segment	6.28% per year, compounded annually
Third Segment	6.62% per year, compounded annually
Effective Rate	6.41% per year, compounded annually
FAS 35 Interest Rate	8.00% per year, compounded annually

Mortality: IRS 2009 Static Mortality

Expenses: The normal cost is increased by $100,000 for administrative expenses.

Retirement: Active participants are assumed to retire according to the rates shown in the table below.

Age	Percent of Actives Retiring
55	2.0%
56	2.0%
57	2.0%
58	3.0%
59	5.0%
60	5.0%
61	10.0%
62	20.0%
63	15.0%
64	25.0%
65 & Over	100.0%

Current vested terminated Eljer Salaried and Selkirk Hourly participants who had accrued a benefit as of June 30, 1998 are assumed to retire at age 62. All other current and future vested terminated participants are assumed to retire age age 65.

Attachment to Schedule SB, Line 23–Statement of Actuarial Assumptions and Methods
EIN/PN: 71-0886094/001

ACTUARIAL ASSUMPTIONS AND METHODS

(continued)

Withdrawal:

Rates of withdrawal are based on age and years of employment. Sample rates of withdrawal are shown in the following table.

Age	Completed Years of Employment					
	0	1	2	3	4	5 & Over
25	0.2625	0.2250	0.1850	0.1583	0.1300	0.0875
35	0.1875	0.1625	0.1350	0.1167	0.0967	0.0625
45	0.1350	0.1150	0.0940	0.0800	0.0653	0.0450
55	0.1200	0.1000	0.0800	0.0067	0.0533	0.0400

Disability:

Rates of disability are based on age and sex. Sample rates of disability are shown in the following table.

Age	Annual Rate of Disability	
	Male	Female
25	0.00278	0.00417
30	0.00275	0.00413
35	0.00288	0.00432
40	0.00323	0.00485
45	0.00405	0.00608
50	0.00574	0.00861
55	0.00868	0.01302
60	0.01363	0.02045

Spouses (marital status):

80% of active members are assumed to be married, with wives assumed to be three years younger than husbands.

Actuarial Valuation Method:

The Pension Protection Act (PPA) requires the calculation of the Target Liability and Target Normal Cost. The Target Liability represents the present value of the benefit accumulated as of the valuation date. The present value is calculated by projecting future payments of the accrued benefit, adjusted for probability of receipt according to demographic assumptions, and discounting the payments back to the valuation date using the segment interest rates. Payments made within five years of the valuation date are discounted using the first segment rate, payments made at least five but within 20 years of the valuation date are discounted using the second segment rate, and payments made at least 20 years from the valuation date are discounted using the third discount rate. The calculation of the Target Normal Cost is identical, except that the future payment stream is based on the benefit expected to accrue during the plan year.

Attachment to Schedule SB, Line 23–Statement of Actuarial Assumptions and Methods
EIN/PN: 71-0886094/001

ACTUARIAL ASSUMPTIONS AND METHODS

(continued)

Asset Valuation Method:	The actuarial assets are equal to the fair value of assets as of the valuation date, plus discounted contributions for the prior plan year which have not yet been made as of the valuation date.
Changes Since the Prior Valuation:	The segment interest rates and mortality table were updated in accordance with the Pension Protection Act. An expense load of $100,000 was added to the normal cost.

Attachment to Schedule SB, Part V–Summary of Plan Provisions
EIN/PN: 71-0886094/001

SUMMARY OF PRINCIPAL PLAN PROVISIONS

Effective Date

June 21, 2002. The Plan was last amended effective December 30, 2007.

Eligibility

Hourly Selkirk ("Selkirk Hourly") and salaried Eljer ("Eljer Salaried") employees are eligible to participate in the plan on the first of the month coincident with or next following attainment of age 21 and completion of one year of service.

Hourly employees of the Selkirk Metalbestos operations of Selkirk, Inc., located in Logan, Ohio, who are members of the Sheet Metal Workers' International Association, Local Union No. 456, are eligible to participate in the plan upon their date of hire ("Logan Hourly").

Hourly employees of the Selkirk Metalbestos operations of Selkirk, Inc., located in Nampa, Idaho, who are members of the Sheet Metal Workers' International Association, Local Union No. 213, are eligible to participate in the plan upon their date of hire ("Nampa Hourly").

Effective December 30, 2007, no Selkirk Hourly, Eljer Salaried or Logan Hourly employees are eligible to become participants in the plan. Effective April 1, 2009, no Nampa Hourly employees are eligible to become participants in the plan.

Credited Service

Service from date of employment to determination date, measured in years and nearest months.

Compensation

Annual regular base earnings, commissions, overtime pay, vacation pay, sick pay, and deferrals under Section 401(k) and 125 plans. Bonuses and severance pay are excluded.

Average Final Compensation

Average monthly Compensation during the five consecutive full calendar years of employment which produces the greatest compensation out of the last ten consecutive years of employment.

Accrued Benefit

Selkirk Hourly and Eljer Salaried: Note–benefits frozen effective December 30, 2007

The sum of (a), (b) and (c)

(a) The accrued benefit under the prior plan as of June 30, 1998.

(b) 0.95% of Average Final Compensation multiplied by Credited Service from July 1, 1998 to December 31, 1998.

(c) 1.25% of Average Final Compensation plus 0.55% of Average Final Compensation in excess of Social Security covered compensation, multiplied by Credited Service from January 1, 1999 to the date of determination (not to exceed 35 years).

Attachment to Schedule SB, Part V–Summary of Plan Provisions
EIN/PN: 71-0886094/001

SUMMARY OF PRINCIPAL PLAN PROVISIONS
(continued)

Accrued Benefit (continued)

Logan Hourly: Note–benefits frozen effective December 30, 2007

Credited Service multiplied by the applicable monthly benefit amount, summed over each period of service shown below:

Period of Service	Monthly Benefit
Prior to 04/01/1989	$11.00
04/01/1989 - 02/02/1995	$17.00
02/03/1995 - 02/02/1999	$21.00
02/03/1999 - 01/29/2001	$22.00
01/30/2001 and thereafter	$23.00

This amount is reduced by any benefits accrued under a prior plan.

Effective May 31, 2005, certain Logan employees received a shutdown benefit equal to 108% of weekly pay for each year of Credited Service. This benefit was paid as a lump sum, or, if a lump sum was not elected, the actuarial equivalent of the shutdown benefit was added to the participant's accrued benefit.

Logan Hourly: Note–benefits frozen effective April 1, 2009

Credited Service multiplied by the applicable monthly benefit amount, summed over each period of service shown below:

Period of Service	Monthly Benefit
Prior to 02/01/1993	$8.00
02/01/1993 - 01/31/1994	$10.00
02/01/1994 - 01/31/1995	$11.00
02/01/1995 - 01/31/1997	$13.00
02/01/1997 - 01/02/2000	$14.00
01/03/2000 - 01/02/2001	$16.00
01/03/2001 - 01/02/2002	$18.00
01/03/2002 - 01/02/2003	$19.00
01/03/2003 - 01/02/2004	$20.00
01/03/2004 - 01/02/2005	$21.00
01/03/2005 - 01/02/2006	$22.00
01/03/2006 - 01/02/2007	$23.00
01/03/2007 - 01/02/2008	$24.00
01/03/2008 and thereafter	$25.00

This amount is reduced by any benefits accrued under a prior plan.

Attachment to Schedule SB, Part V–Summary of Plan Provisions
EIN/PN: 71-0886094/001

SUMMARY OF PRINCIPAL PLAN PROVISIONS
(continued)

Normal Retirement Date

The later of the attainment of age 65, or 5 years of participation in the Plan.

Normal Retirement Benefit

Accrued Benefit as of Normal Retirement Date.

Early Retirement Date

The later of attainment of age 55 and the completion of 10 years of Credited Service.

Early Retirement Benefit

Selkirk Hourly and Eljer Salaried:

The Accrued Benefit as of the Early Retirement Date, reduced as follows:

Benefit accrued as of June 30, 1998:	5/12 of 1% for each month benefit commencement precedes age 62.
Benefit accrued after July 1, 1998:	6/10 of 1% for each month benefit commencement precedes age 65.

Logan Hourly and Nampa Hourly

The accrued benefit as of the Early Retirement Date, reduced by 1/2 of 1% for each month benefit commencement precedes age 65.

Disability Retirement Date

Incidence of a total and permanent disability, and 10 years of Credited Service (service requirement not applicable to Eljer Salaried employees).

Disability Retirement Benefit

Selkirk Hourly

The Accrued Benefit as of the Disability Retirement Date.

Eljer Salaried

The Accrued Benefit as of the Disability Retirement Date, payable at age 65 (or as early as age 55, reduced as an Early Retirement Benefit).

Logan Hourly and Nampa Hourly

The Accrued Benefit as of the Disability Retirement Date, with the prior plan offset equal to the disability benefit payable under the prior plan. The monthly benefit prior to age 65 is $75.

Attachment to Schedule SB, Part V–Summary of Plan Provisions
EIN/PN: 71-0886094/001

SUMMARY OF PRINCIPAL PLAN PROVISIONS

(continued)

Deferred Retirement Date

The first day of any month following Normal Retirement Date.

Deferred Retirement Benefit

Accrued benefit at Deferred Retirement Date.

Vested Benefit

A participant has a non-forfeitable right to his Accrued Benefit as of his date of termination of employment, provided that he has completed at least 5 years of Credited Service. The benefit will be payable at Normal Retirement Date. Alternatively, a participant who has completed 10 years of Credited Service may elect to receive a reduced early retirement benefit at any time after attaining age 55.

Qualified Pre-Retirement Survivor Annuity

If a married vested participant who has not yet retired dies on or before the Early Retirement Date, the participant's spouse will receive a benefit equal to the benefit the spouse would have received had the participant separated from service on the date of death, survived to the Early Retirement Date, retired with an immediate 50% (75% for Logan Hourly participants) Joint & Survivor Annuity at the Early Retirement Date and died the next day.

If a vested married participant who has not yet retired, dies after Early Retirement Date, the participant's spouse will receive a benefit equal to the benefit the spouse would have received had the participant retired on the date of death and elected to receive a 50% (75% for Logan Hourly participants) Joint & Survivor Annuity.

Normal Form of Annuity

The Accrued Benefit defined above assumes payment in the form of a monthly life annuity. Benefits will be actuarially adjusted to reflect any other form of annuity payable.

Optional Forms of Payment

At any time prior to the commencement of benefit payments, a participant may elect to receive pension payments in some other form, which is the actuarial equivalent of the normal form of payment prescribed. If the participant is married, the spouse must also agree to the election. The optional payment forms permitted by the Plan include:

(a) A single life annuity.

(b) A joint and survivor annuity with 50%, 66 2/3%, 75% or 100% (as elected) of the participant's reduced benefit continuing to a designated beneficiary, if surviving at the participant's death.

(c) An annuity with payments guaranteed for a period of five or ten years (as elected) and continuing thereafter during the remaining lifetime of the participant.

Attachment to Schedule SB, Part V–Summary of Plan Provisions
EIN/PN: 71-0886094/001

SUMMARY OF PRINCIPAL PLAN PROVISIONS

(continued)

Death Benefits after Benefit Commencement

In addition to any death benefits provided to surviving beneficiaries based upon the form of payment elected, beneficiaries also receive a $1,000 death benefit payable upon the death of a retired Logan Hourly or Nampa Hourly participant.

Changes Since the Prior Valuation

Benefits for Nampa Hourly employees were frozen effective April 1, 2009.

NOTES: The above summary is intended solely to describe benefits reflected in this valuation and is not a substitute for the plan document in determining eligibility for or amounts of plan benefits.