

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="font-size: 24pt; font-weight: bold;">2009</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2009</u> and ending <u>12/31/2009</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☒ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>THE SUN PRODUCTS CORPORATION UNION PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>004</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2009</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>004</u>	1c Effective date of plan <u>01/01/2009</u>	
1b Three-digit plan number (PN) ▶	<u>004</u>				
1c Effective date of plan <u>01/01/2009</u>					
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>THE SUN PRODUCTS CORPORATION</u> <u>60 DANBURY ROAD</u> <u>WILTON, CT 06897</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>87-0321861</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>203-254-6777</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>325600</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>87-0321861</u>	2c Sponsor's telephone number <u>203-254-6777</u>	2d Business code (see instructions) <u>325600</u>	
2b Employer Identification Number (EIN) <u>87-0321861</u>					
2c Sponsor's telephone number <u>203-254-6777</u>					
2d Business code (see instructions) <u>325600</u>					

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	LISA NICHOLS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2010	LISA NICHOLS
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2009)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") THE SUN PRODUCTS CORPORATION 60 DANBURY ROAD WILTON, CT 06897	3b Administrator's EIN 87-0321861 3c Administrator's telephone number 203-254-6777
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	264
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	287
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	0
d Subtotal. Add lines 6a , 6b , and 6c	6d	287
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	287
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

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

1A 1G 1I

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

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

a Pension Schedules

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

b General Schedules

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

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>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).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

Round off amounts to nearest dollar.
Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan THE SUN PRODUCTS CORPORATION UNION PENSION PLAN	B Three-digit plan number (PN) 004
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF THE SUN PRODUCTS CORPORATION	D Employer Identification Number (EIN) 87-0321861

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B **F** Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2009		
2 Assets:		
a Market value	2a	28937380
b Actuarial value	2b	28937380
3 Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 0	0
b For terminated vested participants	3b 2	332517
c For active participants:		
(1) Non-vested benefits	3c(1)	4466463
(2) Vested benefits	3c(2)	19294966
(3) Total active	3c(3) 262	23761429
d Total	3d 264	24093946
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	6.40 %
6 Target normal cost	6	1878993

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.

<div>SIGN HERE</div>	Signature of actuary KEITH CRONIN		Date 08-06295
Type or print name of actuary NEW YORK LIFE RETIREMENT PLAN SERVI		Most recent enrollment number 781-619-2000	
Firm name 690 CANTON STREET WESTWOOD, MA 02090		Telephone number (including area code)	
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)	0	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8).....	0	0
10 Interest on item 9 using prior year's actual return of _____%		
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 _____%		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).....	0	0

Part III Funding percentages		
14 Funding target attainment percentage.....	14	120.10 %
15 Adjusted funding target attainment percentage.....	15	120.10 %
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	%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	0	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a	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: 5.32 %	2nd segment: 6.45 %	3rd segment: 6.69 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 60
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	0
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment		
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	0
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		Total balance
		0
36 Additional cash requirement (item 34 minus item 35).....	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	0
38 Interest-adjusted excess contributions for current year (see instructions).....	38	
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	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

<div>A</div> <div>Name of plan</div> <div>THE SUN PRODUCTS CORPORATION UNION PENSION PLAN</div>	<div>B</div> <div>Three-digit plan number (PN)</div> <div>▶</div> <div>004</div>
<div>C</div> <div>Plan sponsor's name as shown on line 2a of Form 5500</div> <div>THE SUN PRODUCTS CORPORATION</div>	<div>D</div> <div>Employer Identification Number (EIN)</div> <div>87-0321861</div>

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
NEW YORK LIFE INVESTMENT MANAGEMENT	
52-2206685	

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

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

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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 THE SUN PRODUCTS CORPORATION UNION PENSION PLAN	B Three-digit plan number (PN) ►	004
C Plan sponsor's name as shown on line 2a of Form 5500 THE SUN PRODUCTS CORPORATION	D Employer Identification Number (EIN) 87-0321861	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		8177758
(2) U.S. Government securities.....	1c(2)		19994459
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	0	28172217

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	0	28172217
---	-----------	---	----------

Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(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)	6239	
(B) U.S. Government securities	2b(1)(B)	20901	
(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)		27140

(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)		
(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		27140

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	783327	
(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)		783327
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	8976	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		8976
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		792303

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-765163
l Transfers of assets:			
(1) To this plan.....	2l(1)		28937380
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: GUNNIP & COMPANY, LLP

(2) EIN: 51-0076769

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)

5b(3) PN(s)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection.
---	--	--

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

A Name of plan <u>THE SUN PRODUCTS CORPORATION UNION PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE SUN PRODUCTS CORPORATION</u>	D Employer Identification Number (EIN) <u>87-0321861</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>13-3808042</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3 <u>2</u>

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☒ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

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

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

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

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

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____



Certified Public Accountants and Consultants

THE SUN PRODUCTS CORPORATION UNION PENSION PLAN

**FINANCIAL STATEMENTS
and
SUPPLEMENTAL SCHEDULE**

DECEMBER 31, 2009

CONTENTS

INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS	2
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS	3
NOTES TO FINANCIAL STATEMENTS	4
SUPPLEMENTAL SCHEDULE	
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)	12

Charles L. Robertson CPA
Robert D. Mosch, Jr. CPA
Clifford H. Hunter CPA
Terri L. Tipping CPA
John F. Enderle CPA
Michael A. Trolio CPA
Donald J. Bromley CPA
E. Adam Gripton CPA
George W. Hager CPA
Katherine L. Silicato CPA
Scott W. Bricker CPA
Robert T. Wright CPA
James R. Selsor, Jr. CPA

Keith H. Fleury Principal

INDEPENDENT AUDITORS' REPORT

To the Benefits Administration Committee of
The Sun Products Corporation Union Pension Plan

We were engaged to audit the accompanying statements of net assets available for benefits of the Sun Products Corporation Union Pension Plan as of December 31, 2009, the related statement of changes in net assets available for benefits for the year then ended and supplemental schedule of Schedule H, line 4i – Schedule of Assets Held (At End of Year). These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by the New York Life Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2009 and for the year ended December 31, 2009, that the information provided to the Plan administrator by the trustee is complete and accurate.

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

As discussed in Note 1 to the financial statements, the Sun Products Corporation, the Plan sponsor, and the collective bargaining units agreed to terminate the Plan effective December 31, 2009. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting used to determine the amounts at which investments and the accumulated benefit information are stated, from the ongoing plan basis used in presenting the accumulated plan benefits in Note 7 to the liquidation basis used in presenting the 2009 financial statements.

September 30, 2010



FINANCIAL STATEMENTS

**STATEMENT OF NET ASSETS AVAILABLE
FOR BENEFITS**

**THE SUN PRODUCTS CORPORATION
UNION PENSION PLAN**

DECEMBER 31, 2009

ASSETS

Investments, at fair value

Money market funds

\$ 8,177,758

Treasury account

19,994,459

Total investments

28,172,217

Employer contributions receivable

9,058,487

NET ASSETS AVAILABLE FOR BENEFITS

\$ 37,230,704

See accompanying notes to financial statements.

**STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS**

**THE SUN PRODUCTS CORPORATION
UNION PENSION PLAN**

FOR THE YEAR ENDED DECEMBER 31, 2009

	2009
ADDITIONS	
Interest income	\$ 27,140
Employer contributions	9,058,487
Transfer of Plan assets under asset purchase agreement	<u>28,937,380</u>
Total additions	38,023,007
DEDUCTIONS	
Benefit payments	783,327
Trustee fees	<u>8,976</u>
Total deductions	<u>792,303</u>
NET INCREASE	37,230,704
NET ASSETS AVAILABLE FOR BENEFITS	
Beginning of year	<u>0</u>
End of year	<u><u>\$ 37,230,704</u></u>

See accompanying notes to financial statements.

Note 1 Formation and termination of the Plan

The Sun Products Corporation ("the Company") Union Pension Plan ("the Plan") is a successor to the Unilever Home and Personal Care Union Retirement Plan, as it related to employees of the North American laundry business of Unilever P.L.C. whose accrued benefits thereunder were transferred to the Plan pursuant to the trustee-to-trustee transfer provisions of the Asset Purchase Agreement by and among Conopco, Inc., Unilever Canada Inc., Spotless U.S. Acquisitions LLC, Spotless Canadian Acquisitions Corp. and Spotless Acquisition Corp. dated as of July 26, 2008. The Plan was adopted on January 1, 2009. The amount transferred to the Plan was \$ 28,937,380.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and the Internal Revenue Code. The Company pays substantially all administrative costs of the Plan except in those years when the Plan's performance exceeds the rate of return assumption used in the actuarial valuation of accumulated plan benefits.

Effective December 31, 2009, the Company and the Union agreed to terminate the Plan. As a result, all Plan participants became 100% vested in plan as of December 31, 2009. The following description reflects the Plan prior to the termination agreement.

Note 2 Description of Plan

The following brief description of the Plan is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

The Plan is a defined benefit pension plan which covers employees represented by a bargaining unit and located at the Company's plants or related facilities at or in the vicinity of Baltimore, Maryland. An employee shall be classified in one of the following categories: (a) Baltimore Laboratory Employees represented by the Teamsters Union or (b) Employees represented by the ICWUC ("the Union").

Employees with five or more years of service are entitled to annual pension benefits beginning at normal retirement age (65) equal to 1.45% of their current service earnings. The Plan permits early retirement by a participant who has completed the lesser of 30 years of continuous or vested service or who has reached age 55 and has at least five years of continuous or vested service. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity. If employees terminate before rendering 5 years of service, they forfeit the right to receive the portion of their accumulated plan benefits attributable to the Company's contributions.

Note 2 Description of Plan (cont'd)

Employees may elect to receive the value of their accumulated plan benefits as a lump-sum distribution upon retirement or termination, or they may elect to receive their benefits as a life annuity payable monthly from retirement. For each employee electing a life annuity, payments will not be less than the \$ 420 multiplied by the number of years and fractions thereof of his continuous service.

If an active employee dies after the completion of five years of continuous or vested service, a death benefit shall be paid his or her surviving spouse, if any. Active employees who become totally disabled 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. Death and disability benefits are more fully described in the Plan document.

Plan expenses are primarily paid by the Company.

Note 3 Summary of significant accounting policies

Subsequent events

The date to which events occurring after December 31, 2009, the date of the most recent Statement of Net Assets Available for Benefits, have been evaluated for possible adjustment to the financial statements or disclosure is September 30, 2010, which is the date on which the financial statements were available to be issued.

Basis of accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Estimates

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

Note 3 Summary of significant accounting policies (cont'd)

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the plan's gains and losses on investments bought and sold as well as held during the year

Actuarial Present Value of Accumulated Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. The accumulated plan benefits for active employees are based on the participant's current compensation as of the valuation date and years of continuous or credited service. Benefits payable under all circumstances—retirement, death, disability, and termination of employment—are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by the Plan's actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as death, disability, withdrawal, retirement, and termination of employment) between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuation of the actuarial present value of accumulated plan benefits as of January 1, 2009 (a) life expectancy of participants – IRS 2009 Static Mortality Table (b) retirement age assumption – graded rates dependent on participant age as of valuation date, and (c) investment rate of return – 4.0%. The actuarial method used in the valuation is the accrued benefit cost method.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Note 4 Fair value measurements

FASB Accounting Standards Codification 820 ("ASC 820") – Fair Value Measurements and Disclosures, 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 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 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access. |
| Level 2 | <p>Inputs to the valuation methodology include</p> <ul style="list-style-type: none">◆ Quoted prices for similar assets or liabilities in active markets;◆ Quoted prices for identical or similar assets or liabilities in inactive markets;◆ Inputs other than quoted prices that are observable for the asset or liability;◆ Inputs that are derived principally from or corroborated by observable market data by correlation or other means. <p>If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.</p> |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

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.

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.

Note 4 Fair value measurements (cont'd)

Money market funds - valued at the net asset values (NAV) of the shares held by the Plan at year-end.

Treasury account - valued at the net asset value (NAV) of the shares held by the Plan at year-end.

The preceding method 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 Plan's assets at fair value as of December 31, 2009:

<u>Fair Value Measurements Using:</u>				
<u>December 31, 2009</u>	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Money market funds	\$ 8,177,758	\$ 8,177,758	\$ 0	\$ 0
Treasury account	\$ 19,994,459	\$ 0	\$ 19,994,459	\$ 0
Total	<u>\$ 28,172,217</u>	<u>\$ 8,177,758</u>	<u>\$ 19,994,459</u>	<u>\$ 0</u>

Note 5 Investment Information Certified by the Trustee (unaudited)

All of the Plan's investments as of December 31, 2009 were held by New York Life Trust Company ("the Trustee"). Accordingly, certain investment amounts included in the statements of net assets available for plan benefits as of December 31, 2009, and the statement of changes in net assets available for plan benefits for the year then ended, have been compiled from statements certified as complete and accurate by the Trustee.

The following represents the certified financial information for the Trust as of and for the year ended December 31, 2009:

Investments at fair value as determined by
quoted market price

Money market funds

MainStay Cash Reserves Fund I

Sun Products Treasury Account

\$ 8,177,758

19,994,459

Total investments certified by the Trustee

\$ 28,172,217

Investment activity:

Interest income

\$ 27,140

Note 6 Tax Status

The Plan obtained its latest determination letter on September 9, 2010, in which the Internal Revenue Services stated that the Plan, as then designed with amendments executed through January 20, 2009, was in compliance with the applicable requirements of the Internal Revenue Code. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Note 7 Actuarial Present Value of Accumulated Plan Benefits

At January 1, 2009, the actuarial present value of accumulated plan benefits is as follows:

Actuarial present value of accumulated plan benefits:	
Vested benefits:	
Participants currently receiving benefits	\$ 0
Participants entitled to deferred benefits	332,517
Other participants	<u>23,905,636</u>
	24,238,153
Actuarial present value of nonvested benefits	<u>5,545,309</u>
Actuarial present value of accumulated plan benefits	<u>\$ 29,783,462</u>

For the years ended January 1, 2009, the changes in the actuarial value of accumulated plan benefits are as follows:

Actuarial present value of accumulated plan benefits, January 1, 2008	\$ 0
Increase (decrease) during the year attributable to:	
Benefits accumulated	0
Interest	0
Benefits paid	0
Assumption changes	0
Increase due to spin-off from Unilever Home Personal Care Union Retirement Plan	<u>29,783,462</u>
Actuarial present value of accumulated plan benefits, January 1, 2009	<u>\$ 29,783,462</u>

Note 7 Actuarial Present Value of Accumulated Plan Benefits (cont'd)

The actuarial present value of accumulated plan benefits at January 1, 2009 are based on the plan provisions of the predecessor plan as described in Note 1.

Note 8 Funding Policy

For the plan year ended December 31, 2009, the funding policy was to contribute at least the minimum amount required under ERISA, as calculated by the Plan's actuary. The Company may increase its contribution above the minimum if appropriate to its tax and cash position and the Plan's funded position. The return (interest, dividends, and net appreciation/depreciation in fair value) on investments of the Plan serves to reduce or increase the future contributions that would otherwise be required to provide for the defined level of benefits under the Plan. No contribution was required for 2009 under the minimum funding regulations. The Company's contributions for 2009 met the minimum funding requirements of ERISA.

Note 9 Plan Termination

As provided in the Plan document, the Company has exercised its right, in agreement with the collective bargaining units, to discontinue its contributions and terminate the Plan subject to the provisions set forth in ERISA. As a result of the termination, the benefits under the Plan are nonforfeitable to the extent funded and the assets of the Plan will be allocated as prescribed by ERISA and its related regulations. To the extent that additional assets remain after the satisfaction of all liabilities as described above, such assets will be returned to the participating Companies. The allocation of such assets among the participating companies shall be determined by the Plan's actuary.

As a result of the Plan termination, the Plan has recorded a receivable of \$ 9,058,487 which represents the amount necessary to fulfill its funding obligation and pay benefits to all plan participants in 2010.

Note 10 Related-Party transactions

The Plan invests in shares of money market funds and a brokerage account managed by New York Life Trust Company. New York Life Trust Company acts as trustee for only these investments as defined in the Plan. Transactions in such investments qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules.

Note 11 Risks and Uncertainties

The Trust invests in money market and a brokerage account consisting of U.S. Treasury securities accounts. Investment securities are exposed to various risks, such as market and credit risks. Due to the level of risk associated with certain investment securities and the recent volatility in the financial markets, it is at least reasonably possible that changes in the values of investment securities could occur in the near term and that such change could materially affect the amounts reported in the Statements of Net Assets Available for Benefits.

Note 12 Reconciliation of financial statements to Form 5500

The following is a reconciliation of net assets available for benefits on the financial statements to those on the Form 5500 at December 31, 2009.

Net assets available for benefits per the financial statements	\$ 37,230,704
Employer contribution receivable	<u>(9,058,487)</u>
Net assets available for benefits per the Form 5500	<u>\$ 28,172,217</u>

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2009.

Net increase per the financial statements	\$ 37,230,704
Employer contribution receivable	<u>(9,058,487)</u>
Net increase per the Form 5500	<u>\$ 28,172,217</u>

SUPPLEMENTAL SCHEDULE

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS
(HELD AT END OF YEAR)

THE SUN PRODUCTS CORPORATION
UNION PENSION PLAN

EIN: 87-0321861
PLAN NUMBER: 004

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	MainStay Cash Reserves Fund I	Money market account	\$ 8,177,758	\$ 8,177,758
*	Sun Products Treasury Account	Brokerage account	\$ 19,994,459	\$ 19,994,459
			<u>\$ 28,172,217</u>	<u>\$ 28,172,217</u>

* Party-in-interest

Attachment to 2009 Schedule SB
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Name The Sun Products Corporation Union Pension Plan
Plan Sponsor's Name The Sun Products Corporation

EIN: 87-0321861
PN: 004

Actuarial Cost Method

Funding Target / Target Normal Cost

An Actuarial Cost Method is an allocation of the expected cost of a pension plan on a year-by-year basis. The primary objective of an Actuarial Cost Method is to accumulate enough assets prior to each participant's retirement to provide the promised pension benefits.

The Pension Protection Act of 2006 (PPA) mandates the use of the Traditional Unit Credit Actuarial Cost Method. Under this method, the accrued benefit is estimated based upon service and, if applicable, earnings as of the valuation date. The Funding Target is equal to the actuarial present value of all accrued benefits as of the valuation date. The Target Normal Cost is the actuarial present value, as of the valuation date, of the expected increases in projected accrued benefit attributable to service expected to be completed during the plan year (i.e. if applicable, one year's salary growth is reflected in the determination of Target Normal Cost).

For tax deduction purposes, the Funding Target may reflect the value of future pay increases on accrued benefits, if applicable.

PPA Discounting Method

The plan sponsor is responsible for making the following decisions with regard to the discounting method:

- Rates as of the month of the valuation or use of a lookback month up to 4 months prior to the valuation date
- Full yield-curve spot rates or a segmented yield-curve of a 24-month average rates of corporate bond rates
- If a segmented yield-curve is selected, rates can be transitioned over 3 years from the prior basis or can immediately go to the new basis

Once the discounting method is selected it becomes part of the funding method. Any change to the discounting method would require IRS approval.

The plan sponsor will formally make their selection with the filing of the 2009 Form 5500.

For purposes of this valuation, the following discounting method was used and is assumed to be approved by the plan sponsor:

- December 2008 Rates
- Segment Rates

Asset Valuation Method

The Plan Assets for purposes of this Actuarial Valuation are equal to the fair market value including, if applicable, discounted receivable contributions.

Attachment to 2009 Schedule SB
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Name The Sun Products Corporation Union Pension Plan
Plan Sponsor's Name The Sun Products Corporation

EIN: 87-0321861
PN: 004

Actuarial Assumptions

Economic Assumptions

PPA Segment Rates	Funding Target	PBGC
- Segment 1: Up to Year 5	5.32%	6.72%
- Segment 2: Years 5-20	6.45%	7.12%
- Segment 3: Years 20+	6.69%	6.36%
FAS 35 Assumed Investment Return		4.00%
Annual rates of increase:		
- Salaries		3.00%
- Future Social Security wage bases		N/A
- Statutory limits on compensation and benefits		N/A

Demographic Assumptions

Mortality:	
- Funding Target / PBGC	IRS 2009 Static Mortality Table
- FAS 35	IRS 2009 Static Mortality Table

Termination: Illustrative annual rates of withdrawal are as follows:

<u>Termination</u>	
<u>Age</u>	<u>Rate</u>
25	5.3%
35	4.7%
45	1.8%
55	0.0%

Disability: Illustrative annual rates of disability are as follows:

<u>Disability</u>	
<u>Age</u>	<u>Rate</u>
25	0.0%
35	0.1%
45	0.2%
55	1.3%

Attachment to 2009 Schedule SB
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Name The Sun Products Corporation Union Pension Plan
Plan Sponsor's Name The Sun Products Corporation

EIN: 87-0321861
PN: 004

Actuarial Assumptions

Assumed Retirement Age: Illustrative annual rates of retirement are as follows:

<u>Age</u>	<u>Rate</u>
55 - 59	10.0%
60	25.0%
61	10.0%
62-63	25.0%
64	20.0%
65	100.0%

Miscellaneous Assumptions

Form of Payment: Lump Sum (Assumed 30-Year Treasury Rate of 5.15%)

Percent Married: 100%

Spouse's Age: Wives assumed to be 4 years younger than husbands

Expenses: Estimated expenses to be paid from the Trust were added to Target Normal Cost

Attachment to 2009 Schedule SB
Schedule SB, Part V – Summary of Plan Provisions

Plan Name The Sun Products Corporation Union Pension Plan
Plan Sponsor's Name The Sun Products Corporation

EIN: 87-0321861
PN: 004

Summary of Plan Provisions

Effective Dates:	January 1, 2009
Employee:	An individual in the employ of The Sun Products Corporation that is represented by a bargaining unit and located at the plants or facilities in or around Baltimore, MD. An employee shall be classified either as a Baltimore Laboratory Employee or as an Employee Represented by the ICWUC.
Eligibility Requirements:	Age: 21 Service: One Year of Eligibility Service
Plan Entry Date:	An eligible employee will enter the plan on the first day of the month following completion of the eligibility requirements. A Year of Eligibility Service is the lesser of a 12-month consecutive period in which the employee is credited with 1000 hours or one Year of Continuous Service.
Year of Vesting Service:	An employee is credited with one year of vesting service for each calendar year in which he works 1,000 hours.
Continuous Service:	An employee is credited with continuous service for any period of time as an Employee. Years of Continuous Service shall include time credited under the Prior Plan, the Unilever Home and Personal Care Union Pension Plan.
Current Service Earnings:	W-2 earnings paid by the employer in the plan year plus pre-tax contributions to Sections 457, 401(k), 125 and 132(f) plans but excluding imputed salary, moving expenses and tuition reimbursements. Compensation to be used in calculating benefits is limited by IRS requirements.
Normal Retirement Date:	First of month coincident with or next following attained age 65.
Accrued Benefit:	An annual benefit equal to the sum of (a) and (b), but not greater than (c): (a) Accrued Benefit under the Unilever Home and Personal Care Union Retirement Plan as of 9/8/2008 (b) 1.45% of Current Service Earnings for each period of Continuous Service Earned after 9/8/2008 (c) \$420 times Years of Continuous Service

Attachment to 2009 Schedule SB
Schedule SB, Part V – Summary of Plan Provisions

Plan Name The Sun Products Corporation Union Pension Plan
Plan Sponsor's Name The Sun Products Corporation

EIN: 87-0321861
PN: 004

Summary of Plan Provisions

Normal Form of Benefit:	Life Annuity for non-married participants and actuarial equivalent 50% Joint & Survivor Annuity for married participants.
Normal Retirement Benefit:	Accrued Benefit
Early Retirement Date:	First of the month coincident with or next following the earlier of: (a) Attainment of age 55 and the completion of the lesser of 5 years of Continuous or 5 years of Vesting Service; or (b) Completion of the lesser of 30 Years of Continuous Service or 30 Years of Vesting Service with five years of vesting service.
Early Retirement Benefit:	The early retirement benefit is the accrued benefit based on Current Service Earnings and Continuous Service at the date of termination reduced by $\frac{1}{3}$ of 1% for each complete month the early retirement date precedes the first of the month following age 60.
Death Benefit:	The surviving spouse of a member who dies after Early Retirement eligibility will receive a surviving spouse death benefit as if the participant elected a 100% Joint and Survivor Annuity on the day before the participant dies. If the member dies before Early Retirement eligibility, the surviving spouse death benefit is 50% of the member's accrued benefit at death.
Vesting:	100% vested upon completion of 5-Years of Continuous Service
Disability Benefit:	An active employee who has attained age 45 and has completed the lesser of 5 years of Continuous Service or 5 years of Vesting Service is eligible for a disability retirement benefit. The benefit is payable immediately and equals the normal retirement benefit based on Current Service Earnings and Continuous Service at date of disability. An active employee under age 45 or with fewer than 5 years of Vesting or Continuous Service is eligible for a disability benefit equal to the Normal Retirement Benefit based on Current Service Earnings and Continuous Service at date of disability and reduced $\frac{1}{3}$ of 1% for each month prior to the first of the month coincident with or following age 60.

Attachment to 2009 Schedule SB
Schedule SB, Part V – Summary of Plan Provisions

Plan Name The Sun Products Corporation Union Pension Plan
Plan Sponsor's Name The Sun Products Corporation

EIN: 87-0321861
PN: 004

Summary of Plan Provisions

Optional Forms of Benefit:

- Life Annuity
- Joint and Survivor Annuity: 25%, 50%, 75% or 100%
- Joint and Survivor Annuity with "Pop-Up": 25%, 50%, 75% or 100%
- Certain and Continuous Annuity: 5, 10, 15 or 20 years
- Lump Sum

Attachment to Form 5500 Schedule SB
Schedule SB, line 26 - Schedule of Active Participant Data

Plan Name The Sun Products Corporation Union Pension Plan
Plan Sponsor's Name The Sun Products Corporation

EIN: 87-0321861
PN: 004

YEARS OF CREDITED SERVICE

Attained Age	Under 1 No.	1 to 4 No.	5 to 9 No.	10 to 14 No.	15 to 19 No.	20 to 24 No.	25 to 29 No.	30 to 34 No.	35 to 39 No.	40 & up No.	Total
Under 25											0
25 to 29			5								5
30 to 34			5								5
35 to 39			7	4	3						14
40 to 44			12	13	20	15					60
45 to 49			18	15	15	14					62
50 to 54			13	24	17	14	6	1			75
55 to 59			6	10	11	7					34
60 to 64			1	3	1	1		1			7
65 to 69											0
70 & up											0
	0	0	67	69	67	51	6	2	0	0	262

Attachment to Form 5500 Schedule SB #22
Schedule SB, line 22 - Description of Weighted Average Retirement Age

Plan Name The Sun Products Corporation Union Pension Plan
Plan Sponsor's Name The Sun Products Corporation

EIN: 87-0321861
PN: 004

(1)	(2)	(3)	(4)	(5)
<u>Age</u>	<u>Retirement Rate</u>	<u>Participants Remaining</u>	<u>Number Retiring</u>	<u>(1)*(4)</u>
55	10%	1000	100	5,500
56	10%	900	90	5,040
57	10%	810	81	4,617
58	10%	729	73	4,228
59	10%	656	66	3,871
60	25%	590	148	8,857
61	10%	443	44	2,701
62	25%	399	100	6,178
63	25%	299	75	4,708
64	20%	224	45	2,870
65	100%	179	<u>179</u>	<u>11,658</u>
			1000	60,230

Weighted Average: 60,230 / 1000 = 60.23

Weighted Average Retirement Age = 60

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment 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

The Sun Products Corporation Union Pension Plan

B Three-digit
plan number (PN) ▶

004

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

The Sun Products Corporation

D Employer Identification Number (EIN)

87-0321861

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F** Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500**Part I Basic Information****1** Enter the valuation date: Month 1 Day 1 Year 2009**2** Assets:

	2a	
a Market value	28,937,380	
b Actuarial value	28,937,380	

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	0	0
b For terminated vested participants	2	332,517
c For active participants:		
(1) Non-vested benefits		4,466,463
(2) Vested benefits		19,294,966
(3) Total active	262	23,761,429
d Total	264	24,093,946

4 If the plan is at-risk, check the box and complete items (a) and (b) ☐

	4a	4b
a Funding target disregarding prescribed at-risk assumptions		
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		

5 Effective interest rate 6.40 %**6** Target normal cost 1,878,993**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***KC.*

Signature of actuary

KEITH CRONIN

Type or print name of actuary

NEW YORK LIFE RETIREMENT PLAN SERVI

Firm name

690 CANTON STREET

WESTWOOD

MA 02090

Address of the firm

8/26/2010

Date

08-06295

Most recent enrollment number

(781) 619-2000

Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8)	0	0
10 Interest on item 9 using prior year's actual return of _____ %		
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 _____ %		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)	0	0

Part III Funding percentages

14 Funding target attainment percentage	14	120.10 %
15 Adjusted funding target attainment percentage	15	120.10 %
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	%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	0	18(c) 0

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years.	19a 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: 5.32 %	2nd segment: 6.45 %	3rd segment: 6.69 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 60
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....		31	0
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment			
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	0
	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement			0
36 Additional cash requirement (item 34 minus item 35).....		36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....		37	0
38 Interest-adjusted excess contributions for current year (see instructions).....		38	
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



Certified Public Accountants and Consultants

THE SUN PRODUCTS CORPORATION UNION PENSION PLAN

**FINANCIAL STATEMENTS
and
SUPPLEMENTAL SCHEDULE**

DECEMBER 31, 2009

CONTENTS

INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS	2
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS	3
NOTES TO FINANCIAL STATEMENTS	4
SUPPLEMENTAL SCHEDULE	
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)	12

Charles L. Robertson CPA
Robert D. Mosch, Jr. CPA
Clifford H. Hunter CPA
Terri L. Tipping CPA
John F. Enderle CPA
Michael A. Trolio CPA
Donald J. Bromley CPA
E. Adam Gripton CPA
George W. Hager CPA
Katherine L. Silicato CPA
Scott W. Bricker CPA
Robert T. Wright CPA
James R. Selsor, Jr. CPA

Keith H. Fleury Principal

INDEPENDENT AUDITORS' REPORT

To the Benefits Administration Committee of
The Sun Products Corporation Union Pension Plan

We were engaged to audit the accompanying statements of net assets available for benefits of the Sun Products Corporation Union Pension Plan as of December 31, 2009, the related statement of changes in net assets available for benefits for the year then ended and supplemental schedule of Schedule H, line 4i – Schedule of Assets Held (At End of Year). These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by the New York Life Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2009 and for the year ended December 31, 2009, that the information provided to the Plan administrator by the trustee is complete and accurate.

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

As discussed in Note 1 to the financial statements, the Sun Products Corporation, the Plan sponsor, and the collective bargaining units agreed to terminate the Plan effective December 31, 2009. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting used to determine the amounts at which investments and the accumulated benefit information are stated, from the ongoing plan basis used in presenting the accumulated plan benefits in Note 7 to the liquidation basis used in presenting the 2009 financial statements.

September 30, 2010



FINANCIAL STATEMENTS

**STATEMENT OF NET ASSETS AVAILABLE
FOR BENEFITS**

**THE SUN PRODUCTS CORPORATION
UNION PENSION PLAN**

DECEMBER 31, 2009

ASSETS

Investments, at fair value

Money market funds

\$ 8,177,758

Treasury account

19,994,459

Total investments

28,172,217

Employer contributions receivable

9,058,487

NET ASSETS AVAILABLE FOR BENEFITS

\$ 37,230,704

See accompanying notes to financial statements.

**STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS**

**THE SUN PRODUCTS CORPORATION
UNION PENSION PLAN**

FOR THE YEAR ENDED DECEMBER 31, 2009

	2009
ADDITIONS	
Interest income	\$ 27,140
Employer contributions	9,058,487
Transfer of Plan assets under asset purchase agreement	<u>28,937,380</u>
Total additions	38,023,007
DEDUCTIONS	
Benefit payments	783,327
Trustee fees	<u>8,976</u>
Total deductions	<u>792,303</u>
NET INCREASE	37,230,704
NET ASSETS AVAILABLE FOR BENEFITS	
Beginning of year	<u>0</u>
End of year	<u><u>\$ 37,230,704</u></u>

See accompanying notes to financial statements.

Note 1 Formation and termination of the Plan

The Sun Products Corporation ("the Company") Union Pension Plan ("the Plan") is a successor to the Unilever Home and Personal Care Union Retirement Plan, as it related to employees of the North American laundry business of Unilever P.L.C. whose accrued benefits thereunder were transferred to the Plan pursuant to the trustee-to-trustee transfer provisions of the Asset Purchase Agreement by and among Conopco, Inc., Unilever Canada Inc., Spotless U.S. Acquisitions LLC, Spotless Canadian Acquisitions Corp. and Spotless Acquisition Corp. dated as of July 26, 2008. The Plan was adopted on January 1, 2009. The amount transferred to the Plan was \$ 28,937,380.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and the Internal Revenue Code. The Company pays substantially all administrative costs of the Plan except in those years when the Plan's performance exceeds the rate of return assumption used in the actuarial valuation of accumulated plan benefits.

Effective December 31, 2009, the Company and the Union agreed to terminate the Plan. As a result, all Plan participants became 100% vested in plan as of December 31, 2009. The following description reflects the Plan prior to the termination agreement.

Note 2 Description of Plan

The following brief description of the Plan is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

The Plan is a defined benefit pension plan which covers employees represented by a bargaining unit and located at the Company's plants or related facilities at or in the vicinity of Baltimore, Maryland. An employee shall be classified in one of the following categories: (a) Baltimore Laboratory Employees represented by the Teamsters Union or (b) Employees represented by the ICWUC ("the Union").

Employees with five or more years of service are entitled to annual pension benefits beginning at normal retirement age (65) equal to 1.45% of their current service earnings. The Plan permits early retirement by a participant who has completed the lesser of 30 years of continuous or vested service or who has reached age 55 and has at least five years of continuous or vested service. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity. If employees terminate before rendering 5 years of service, they forfeit the right to receive the portion of their accumulated plan benefits attributable to the Company's contributions.

Note 2 Description of Plan (cont'd)

Employees may elect to receive the value of their accumulated plan benefits as a lump-sum distribution upon retirement or termination, or they may elect to receive their benefits as a life annuity payable monthly from retirement. For each employee electing a life annuity, payments will not be less than the \$ 420 multiplied by the number of years and fractions thereof of his continuous service.

If an active employee dies after the completion of five years of continuous or vested service, a death benefit shall be paid his or her surviving spouse, if any. Active employees who become totally disabled 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. Death and disability benefits are more fully described in the Plan document.

Plan expenses are primarily paid by the Company.

Note 3 Summary of significant accounting policies

Subsequent events

The date to which events occurring after December 31, 2009, the date of the most recent Statement of Net Assets Available for Benefits, have been evaluated for possible adjustment to the financial statements or disclosure is September 30, 2010, which is the date on which the financial statements were available to be issued.

Basis of accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Estimates

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

Note 3 Summary of significant accounting policies (cont'd)

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the plan's gains and losses on investments bought and sold as well as held during the year

Actuarial Present Value of Accumulated Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. The accumulated plan benefits for active employees are based on the participant's current compensation as of the valuation date and years of continuous or credited service. Benefits payable under all circumstances—retirement, death, disability, and termination of employment—are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by the Plan's actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as death, disability, withdrawal, retirement, and termination of employment) between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuation of the actuarial present value of accumulated plan benefits as of January 1, 2009 (a) life expectancy of participants – IRS 2009 Static Mortality Table (b) retirement age assumption – graded rates dependent on participant age as of valuation date, and (c) investment rate of return – 4.0%. The actuarial method used in the valuation is the accrued benefit cost method.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Note 4 Fair value measurements

FASB Accounting Standards Codification 820 ("ASC 820") – Fair Value Measurements and Disclosures, 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 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 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2 Inputs to the valuation methodology include

- ◆ Quoted prices for similar assets or liabilities in active markets;
- ◆ Quoted prices for identical or similar assets or liabilities in inactive markets;
- ◆ Inputs other than quoted prices that are observable for the asset or liability;
- ◆ Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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.

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.

Note 4 Fair value measurements (cont'd)

Money market funds - valued at the net asset values (NAV) of the shares held by the Plan at year-end.

Treasury account - valued at the net asset value (NAV) of the shares held by the Plan at year-end.

The preceding method 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 Plan's assets at fair value as of December 31, 2009:

<u>Fair Value Measurements Using:</u>				
<u>December 31, 2009</u>	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Money market funds	\$ 8,177,758	\$ 8,177,758	\$ 0	\$ 0
Treasury account	\$ 19,994,459	\$ 0	\$ 19,994,459	\$ 0
Total	<u>\$ 28,172,217</u>	<u>\$ 8,177,758</u>	<u>\$ 19,994,459</u>	<u>\$ 0</u>

Note 5 Investment Information Certified by the Trustee (unaudited)

All of the Plan's investments as of December 31, 2009 were held by New York Life Trust Company ("the Trustee"). Accordingly, certain investment amounts included in the statements of net assets available for plan benefits as of December 31, 2009, and the statement of changes in net assets available for plan benefits for the year then ended, have been compiled from statements certified as complete and accurate by the Trustee.

The following represents the certified financial information for the Trust as of and for the year ended December 31, 2009:

Investments at fair value as determined by
quoted market price

Money market funds

MainStay Cash Reserves Fund I

Sun Products Treasury Account

\$ 8,177,758

19,994,459

Total investments certified by the Trustee

\$ 28,172,217

Investment activity:

Interest income

\$ 27,140

Note 6 Tax Status

The Plan obtained its latest determination letter on September 9, 2010, in which the Internal Revenue Services stated that the Plan, as then designed with amendments executed through January 20, 2009, was in compliance with the applicable requirements of the Internal Revenue Code. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Note 7 Actuarial Present Value of Accumulated Plan Benefits

At January 1, 2009, the actuarial present value of accumulated plan benefits is as follows:

Actuarial present value of accumulated plan benefits:	
Vested benefits:	
Participants currently receiving benefits	\$ 0
Participants entitled to deferred benefits	332,517
Other participants	<u>23,905,636</u>
	24,238,153
Actuarial present value of nonvested benefits	<u>5,545,309</u>
Actuarial present value of accumulated plan benefits	<u>\$ 29,783,462</u>

For the years ended January 1, 2009, the changes in the actuarial value of accumulated plan benefits are as follows:

Actuarial present value of accumulated plan benefits, January 1, 2008	\$ 0
Increase (decrease) during the year attributable to:	
Benefits accumulated	0
Interest	0
Benefits paid	0
Assumption changes	0
Increase due to spin-off from Unilever Home Personal Care Union Retirement Plan	<u>29,783,462</u>
Actuarial present value of accumulated plan benefits, January 1, 2009	<u>\$ 29,783,462</u>

Note 7 Actuarial Present Value of Accumulated Plan Benefits (cont'd)

The actuarial present value of accumulated plan benefits at January 1, 2009 are based on the plan provisions of the predecessor plan as described in Note 1.

Note 8 Funding Policy

For the plan year ended December 31, 2009, the funding policy was to contribute at least the minimum amount required under ERISA, as calculated by the Plan's actuary. The Company may increase its contribution above the minimum if appropriate to its tax and cash position and the Plan's funded position. The return (interest, dividends, and net appreciation/depreciation in fair value) on investments of the Plan serves to reduce or increase the future contributions that would otherwise be required to provide for the defined level of benefits under the Plan. No contribution was required for 2009 under the minimum funding regulations. The Company's contributions for 2009 met the minimum funding requirements of ERISA.

Note 9 Plan Termination

As provided in the Plan document, the Company has exercised its right, in agreement with the collective bargaining units, to discontinue its contributions and terminate the Plan subject to the provisions set forth in ERISA. As a result of the termination, the benefits under the Plan are nonforfeitable to the extent funded and the assets of the Plan will be allocated as prescribed by ERISA and its related regulations. To the extent that additional assets remain after the satisfaction of all liabilities as described above, such assets will be returned to the participating Companies. The allocation of such assets among the participating companies shall be determined by the Plan's actuary.

As a result of the Plan termination, the Plan has recorded a receivable of \$ 9,058,487 which represents the amount necessary to fulfill its funding obligation and pay benefits to all plan participants in 2010.

Note 10 Related-Party transactions

The Plan invests in shares of money market funds and a brokerage account managed by New York Life Trust Company. New York Life Trust Company acts as trustee for only these investments as defined in the Plan. Transactions in such investments qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules.

Note 11 Risks and Uncertainties

The Trust invests in money market and a brokerage account consisting of U.S. Treasury securities accounts. Investment securities are exposed to various risks, such as market and credit risks. Due to the level of risk associated with certain investment securities and the recent volatility in the financial markets, it is at least reasonably possible that changes in the values of investment securities could occur in the near term and that such change could materially affect the amounts reported in the Statements of Net Assets Available for Benefits.

Note 12 Reconciliation of financial statements to Form 5500

The following is a reconciliation of net assets available for benefits on the financial statements to those on the Form 5500 at December 31, 2009.

Net assets available for benefits per the financial statements	\$ 37,230,704
Employer contribution receivable	<u>(9,058,487)</u>
Net assets available for benefits per the Form 5500	<u>\$ 28,172,217</u>

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2009.

Net increase per the financial statements	\$ 37,230,704
Employer contribution receivable	<u>(9,058,487)</u>
Net increase per the Form 5500	<u>\$ 28,172,217</u>

SUPPLEMENTAL SCHEDULE

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS
(HELD AT END OF YEAR)

THE SUN PRODUCTS CORPORATION
UNION PENSION PLAN

EIN: 87-0321861
PLAN NUMBER: 004

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	MainStay Cash Reserves Fund I	Money market account	\$ 8,177,758	\$ 8,177,758
*	Sun Products Treasury Account	Brokerage account	\$ 19,994,459	\$ 19,994,459
			<u>\$ 28,172,217</u>	<u>\$ 28,172,217</u>

* Party-in-interest



Certified Public Accountants and Consultants

THE SUN PRODUCTS CORPORATION UNION PENSION PLAN

**FINANCIAL STATEMENTS
and
SUPPLEMENTAL SCHEDULE**

DECEMBER 31, 2009

CONTENTS

INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS	2
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS	3
NOTES TO FINANCIAL STATEMENTS	4
SUPPLEMENTAL SCHEDULE	
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)	12

Charles L. Robertson CPA
Robert D. Mosch, Jr. CPA
Clifford H. Hunter CPA
Terri L. Tipping CPA
John F. Enderle CPA
Michael A. Trolio CPA
Donald J. Bromley CPA
E. Adam Gripton CPA
George W. Hager CPA
Katherine L. Silicato CPA
Scott W. Bricker CPA
Robert T. Wright CPA
James R. Selsor, Jr. CPA

Keith H. Fleury Principal

INDEPENDENT AUDITORS' REPORT

To the Benefits Administration Committee of
The Sun Products Corporation Union Pension Plan

We were engaged to audit the accompanying statements of net assets available for benefits of the Sun Products Corporation Union Pension Plan as of December 31, 2009, the related statement of changes in net assets available for benefits for the year then ended and supplemental schedule of Schedule H, line 4i – Schedule of Assets Held (At End of Year). These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by the New York Life Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2009 and for the year ended December 31, 2009, that the information provided to the Plan administrator by the trustee is complete and accurate.

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

As discussed in Note 1 to the financial statements, the Sun Products Corporation, the Plan sponsor, and the collective bargaining units agreed to terminate the Plan effective December 31, 2009. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting used to determine the amounts at which investments and the accumulated benefit information are stated, from the ongoing plan basis used in presenting the accumulated plan benefits in Note 7 to the liquidation basis used in presenting the 2009 financial statements.

September 30, 2010



FINANCIAL STATEMENTS

**STATEMENT OF NET ASSETS AVAILABLE
FOR BENEFITS**

**THE SUN PRODUCTS CORPORATION
UNION PENSION PLAN**

DECEMBER 31, 2009

ASSETS

Investments, at fair value

Money market funds

\$ 8,177,758

Treasury account

19,994,459

Total investments

28,172,217

Employer contributions receivable

9,058,487

NET ASSETS AVAILABLE FOR BENEFITS

\$ 37,230,704

See accompanying notes to financial statements.

**STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS**

**THE SUN PRODUCTS CORPORATION
UNION PENSION PLAN**

FOR THE YEAR ENDED DECEMBER 31, 2009

	2009
ADDITIONS	
Interest income	\$ 27,140
Employer contributions	9,058,487
Transfer of Plan assets under asset purchase agreement	<u>28,937,380</u>
Total additions	38,023,007
DEDUCTIONS	
Benefit payments	783,327
Trustee fees	<u>8,976</u>
Total deductions	<u>792,303</u>
NET INCREASE	37,230,704
NET ASSETS AVAILABLE FOR BENEFITS	
Beginning of year	<u>0</u>
End of year	<u><u>\$ 37,230,704</u></u>

See accompanying notes to financial statements.

Note 1 Formation and termination of the Plan

The Sun Products Corporation ("the Company") Union Pension Plan ("the Plan") is a successor to the Unilever Home and Personal Care Union Retirement Plan, as it related to employees of the North American laundry business of Unilever P.L.C. whose accrued benefits thereunder were transferred to the Plan pursuant to the trustee-to-trustee transfer provisions of the Asset Purchase Agreement by and among Conopco, Inc., Unilever Canada Inc., Spotless U.S. Acquisitions LLC, Spotless Canadian Acquisitions Corp. and Spotless Acquisition Corp. dated as of July 26, 2008. The Plan was adopted on January 1, 2009. The amount transferred to the Plan was \$ 28,937,380.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and the Internal Revenue Code. The Company pays substantially all administrative costs of the Plan except in those years when the Plan's performance exceeds the rate of return assumption used in the actuarial valuation of accumulated plan benefits.

Effective December 31, 2009, the Company and the Union agreed to terminate the Plan. As a result, all Plan participants became 100% vested in plan as of December 31, 2009. The following description reflects the Plan prior to the termination agreement.

Note 2 Description of Plan

The following brief description of the Plan is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

The Plan is a defined benefit pension plan which covers employees represented by a bargaining unit and located at the Company's plants or related facilities at or in the vicinity of Baltimore, Maryland. An employee shall be classified in one of the following categories: (a) Baltimore Laboratory Employees represented by the Teamsters Union or (b) Employees represented by the ICWUC ("the Union").

Employees with five or more years of service are entitled to annual pension benefits beginning at normal retirement age (65) equal to 1.45% of their current service earnings. The Plan permits early retirement by a participant who has completed the lesser of 30 years of continuous or vested service or who has reached age 55 and has at least five years of continuous or vested service. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity. If employees terminate before rendering 5 years of service, they forfeit the right to receive the portion of their accumulated plan benefits attributable to the Company's contributions.

Note 2 Description of Plan (cont'd)

Employees may elect to receive the value of their accumulated plan benefits as a lump-sum distribution upon retirement or termination, or they may elect to receive their benefits as a life annuity payable monthly from retirement. For each employee electing a life annuity, payments will not be less than the \$ 420 multiplied by the number of years and fractions thereof of his continuous service.

If an active employee dies after the completion of five years of continuous or vested service, a death benefit shall be paid his or her surviving spouse, if any. Active employees who become totally disabled 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. Death and disability benefits are more fully described in the Plan document.

Plan expenses are primarily paid by the Company.

Note 3 Summary of significant accounting policies

Subsequent events

The date to which events occurring after December 31, 2009, the date of the most recent Statement of Net Assets Available for Benefits, have been evaluated for possible adjustment to the financial statements or disclosure is September 30, 2010, which is the date on which the financial statements were available to be issued.

Basis of accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Estimates

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

Note 3 Summary of significant accounting policies (cont'd)

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the plan's gains and losses on investments bought and sold as well as held during the year

Actuarial Present Value of Accumulated Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. The accumulated plan benefits for active employees are based on the participant's current compensation as of the valuation date and years of continuous or credited service. Benefits payable under all circumstances—retirement, death, disability, and termination of employment—are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by the Plan's actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as death, disability, withdrawal, retirement, and termination of employment) between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuation of the actuarial present value of accumulated plan benefits as of January 1, 2009 (a) life expectancy of participants – IRS 2009 Static Mortality Table (b) retirement age assumption – graded rates dependent on participant age as of valuation date, and (c) investment rate of return – 4.0%. The actuarial method used in the valuation is the accrued benefit cost method.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Note 4 Fair value measurements

FASB Accounting Standards Codification 820 ("ASC 820") – Fair Value Measurements and Disclosures, 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 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 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2 Inputs to the valuation methodology include

- ◆ Quoted prices for similar assets or liabilities in active markets;
- ◆ Quoted prices for identical or similar assets or liabilities in inactive markets;
- ◆ Inputs other than quoted prices that are observable for the asset or liability;
- ◆ Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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.

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.

Note 4 Fair value measurements (cont'd)

Money market funds - valued at the net asset values (NAV) of the shares held by the Plan at year-end.

Treasury account - valued at the net asset value (NAV) of the shares held by the Plan at year-end.

The preceding method 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 Plan's assets at fair value as of December 31, 2009:

<u>Fair Value Measurements Using:</u>				
<u>December 31, 2009</u>	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Money market funds	\$ 8,177,758	\$ 8,177,758	\$ 0	\$ 0
Treasury account	\$ 19,994,459	\$ 0	\$ 19,994,459	\$ 0
Total	<u>\$ 28,172,217</u>	<u>\$ 8,177,758</u>	<u>\$ 19,994,459</u>	<u>\$ 0</u>

Note 5 Investment Information Certified by the Trustee (unaudited)

All of the Plan's investments as of December 31, 2009 were held by New York Life Trust Company ("the Trustee"). Accordingly, certain investment amounts included in the statements of net assets available for plan benefits as of December 31, 2009, and the statement of changes in net assets available for plan benefits for the year then ended, have been compiled from statements certified as complete and accurate by the Trustee.

The following represents the certified financial information for the Trust as of and for the year ended December 31, 2009:

Investments at fair value as determined by
quoted market price

Money market funds

MainStay Cash Reserves Fund I

Sun Products Treasury Account

\$ 8,177,758

19,994,459

Total investments certified by the Trustee

\$ 28,172,217

Investment activity:

Interest income

\$ 27,140

Note 6 Tax Status

The Plan obtained its latest determination letter on September 9, 2010, in which the Internal Revenue Services stated that the Plan, as then designed with amendments executed through January 20, 2009, was in compliance with the applicable requirements of the Internal Revenue Code. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Note 7 Actuarial Present Value of Accumulated Plan Benefits

At January 1, 2009, the actuarial present value of accumulated plan benefits is as follows:

Actuarial present value of accumulated plan benefits:	
Vested benefits:	
Participants currently receiving benefits	\$ 0
Participants entitled to deferred benefits	332,517
Other participants	<u>23,905,636</u>
	24,238,153
Actuarial present value of nonvested benefits	<u>5,545,309</u>
Actuarial present value of accumulated plan benefits	<u>\$ 29,783,462</u>

For the years ended January 1, 2009, the changes in the actuarial value of accumulated plan benefits are as follows:

Actuarial present value of accumulated plan benefits, January 1, 2008	\$ 0
Increase (decrease) during the year attributable to:	
Benefits accumulated	0
Interest	0
Benefits paid	0
Assumption changes	0
Increase due to spin-off from Unilever Home Personal Care Union Retirement Plan	<u>29,783,462</u>
Actuarial present value of accumulated plan benefits, January 1, 2009	<u>\$ 29,783,462</u>

Note 7 Actuarial Present Value of Accumulated Plan Benefits (cont'd)

The actuarial present value of accumulated plan benefits at January 1, 2009 are based on the plan provisions of the predecessor plan as described in Note 1.

Note 8 Funding Policy

For the plan year ended December 31, 2009, the funding policy was to contribute at least the minimum amount required under ERISA, as calculated by the Plan's actuary. The Company may increase its contribution above the minimum if appropriate to its tax and cash position and the Plan's funded position. The return (interest, dividends, and net appreciation/depreciation in fair value) on investments of the Plan serves to reduce or increase the future contributions that would otherwise be required to provide for the defined level of benefits under the Plan. No contribution was required for 2009 under the minimum funding regulations. The Company's contributions for 2009 met the minimum funding requirements of ERISA.

Note 9 Plan Termination

As provided in the Plan document, the Company has exercised its right, in agreement with the collective bargaining units, to discontinue its contributions and terminate the Plan subject to the provisions set forth in ERISA. As a result of the termination, the benefits under the Plan are nonforfeitable to the extent funded and the assets of the Plan will be allocated as prescribed by ERISA and its related regulations. To the extent that additional assets remain after the satisfaction of all liabilities as described above, such assets will be returned to the participating Companies. The allocation of such assets among the participating companies shall be determined by the Plan's actuary.

As a result of the Plan termination, the Plan has recorded a receivable of \$ 9,058,487 which represents the amount necessary to fulfill its funding obligation and pay benefits to all plan participants in 2010.

Note 10 Related-Party transactions

The Plan invests in shares of money market funds and a brokerage account managed by New York Life Trust Company. New York Life Trust Company acts as trustee for only these investments as defined in the Plan. Transactions in such investments qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules.

Note 11 Risks and Uncertainties

The Trust invests in money market and a brokerage account consisting of U.S. Treasury securities accounts. Investment securities are exposed to various risks, such as market and credit risks. Due to the level of risk associated with certain investment securities and the recent volatility in the financial markets, it is at least reasonably possible that changes in the values of investment securities could occur in the near term and that such change could materially affect the amounts reported in the Statements of Net Assets Available for Benefits.

Note 12 Reconciliation of financial statements to Form 5500

The following is a reconciliation of net assets available for benefits on the financial statements to those on the Form 5500 at December 31, 2009.

Net assets available for benefits per the financial statements	\$ 37,230,704
Employer contribution receivable	<u>(9,058,487)</u>
Net assets available for benefits per the Form 5500	<u>\$ 28,172,217</u>

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2009.

Net increase per the financial statements	\$ 37,230,704
Employer contribution receivable	<u>(9,058,487)</u>
Net increase per the Form 5500	<u>\$ 28,172,217</u>

SUPPLEMENTAL SCHEDULE

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS
(HELD AT END OF YEAR)

THE SUN PRODUCTS CORPORATION
UNION PENSION PLAN

EIN: 87-0321861
PLAN NUMBER: 004

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	MainStay Cash Reserves Fund I	Money market account	\$ 8,177,758	\$ 8,177,758
*	Sun Products Treasury Account	Brokerage account	\$ 19,994,459	\$ 19,994,459
			<u>\$ 28,172,217</u>	<u>\$ 28,172,217</u>

* Party-in-interest