

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="text-align: center; font-size: 1.5em; font-weight: bold;">2009</div><br><br><b>This Form is Open to Public Inspection</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                           |
| For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2009</u> and ending <u>12/31/2009</u> |                                                                                                                                                                                                                                           |
| <b>A</b> This return/report is for:                                                                      | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____                         |
| <b>B</b> This return/report is:                                                                          | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months). |
| <b>C</b> If the plan is a collectively-bargained plan, check here. . . . .                               | <input type="checkbox"/>                                                                                                                                                                                                                  |
| <b>D</b> Check box if filing under:                                                                      | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                 |

|                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------|--|
| <b>Part II</b>                                                                                                                                                                                                                                   | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                                                                                                                                                         |                                                                     |                                                             |                                                             |  |
| <b>1a</b> Name of plan<br><u>MANSFIELD PLUMBING PRODUCTS LLC CASH BALANCE PENSION PLAN</u>                                                                                                                                                       | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>008</u></td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/><u>01/01/1996</u></td> </tr> </table>                        | <b>1b</b> Three-digit plan number (PN) ▶                            | <u>008</u>                                                  | <b>1c</b> Effective date of plan<br><u>01/01/1996</u>       |  |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                                                         | <u>008</u>                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                             |                                                             |  |
| <b>1c</b> Effective date of plan<br><u>01/01/1996</u>                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2a</b> Plan sponsor's name and address (employer, if for a single-employer plan)<br>(Address should include room or suite no.)<br><u>MANSFIELD PLUMBING PRODUCTS LLC</u><br><br><u>150 W. 1ST STREET</u><br><u>PERRYSVILLE, OH 44864-9412</u> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>2b</b> Employer Identification Number (EIN)<br/><u>31-1739929</u></td> </tr> <tr> <td><b>2c</b> Sponsor's telephone number<br/><u>419-938-5211</u></td> </tr> <tr> <td><b>2d</b> Business code (see instructions)<br/><u>339900</u></td> </tr> </table> | <b>2b</b> Employer Identification Number (EIN)<br><u>31-1739929</u> | <b>2c</b> Sponsor's telephone number<br><u>419-938-5211</u> | <b>2d</b> Business code (see instructions)<br><u>339900</u> |  |
| <b>2b</b> Employer Identification Number (EIN)<br><u>31-1739929</u>                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2c</b> Sponsor's telephone number<br><u>419-938-5211</u>                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2d</b> Business code (see instructions)<br><u>339900</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<br>HERE | Filed with authorized/valid electronic signature. | 10/15/2010 | NANCY SMITH                                                  |
|              | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| SIGN<br>HERE | Filed with authorized/valid electronic signature. | 10/15/2010 | PHILIP TAGGART                                               |
|              | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| SIGN<br>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

|                                                                                                                                                                                   |                                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address (if same as plan sponsor, enter "Same")<br>MANSFIELD PLUMBING PRODUCTS LLC<br><br>150 W. 1ST STREET<br>PERRYSVILLE, OH 44864-9412 | <b>3b</b> Administrator's EIN<br>31-1739929<br><br><b>3c</b> Administrator's telephone number<br>419-938-5211 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                       |                                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| <b>4</b> 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:<br><br><b>a</b> Sponsor's name | <b>4b</b> EIN<br><br><b>4c</b> PN |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|

|                                                                         |          |     |
|-------------------------------------------------------------------------|----------|-----|
| <b>5</b> Total number of participants at the beginning of the plan year | <b>5</b> | 154 |
|-------------------------------------------------------------------------|----------|-----|

|                                                                                                                                                        |           |     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). |           |     |
| <b>a</b> Active participants.....                                                                                                                      | <b>6a</b> | 67  |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                     | <b>6b</b> | 24  |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                      | <b>6c</b> | 58  |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                               | <b>6d</b> | 149 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....                                              | <b>6e</b> | 6   |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                | <b>6f</b> | 155 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....         | <b>6g</b> |     |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....             | <b>6h</b> | 0   |

|                                                                                                                                      |          |  |
|--------------------------------------------------------------------------------------------------------------------------------------|----------|--|
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) ..... | <b>7</b> |  |
|--------------------------------------------------------------------------------------------------------------------------------------|----------|--|

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

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

|                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

**a Pension Schedules**

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

**b General Schedules**

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

|                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2009</b><br><br><b>This Form is Open to Public Inspection</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

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.

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>MANSFIELD PLUMBING PRODUCTS LLC CASH BALANCE PENSION PLAN</u>                                                 | <b>B</b> Three-digit plan number (PN) ▶ <u>008</u>                                                                                                      |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><u>MANSFIELD PLUMBING PRODUCTS LLC</u>                        | <b>D</b> Employer Identification Number (EIN)<br><u>31-1739929</u>                                                                                      |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |

|               |                                                                                                                                                                                                                       |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Basic Information</b>                                                                                                                                                                                              |
| <b>1</b>      | Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2009</u>                                                                                                                                              |
| <b>2</b>      | Assets:                                                                                                                                                                                                               |
| <b>a</b>      | Market value ..... <b>2a</b> <u>1532140</u>                                                                                                                                                                           |
| <b>b</b>      | Actuarial value ..... <b>2b</b> <u>1685354</u>                                                                                                                                                                        |
| <b>3</b>      | Funding target/participant count breakdown                                                                                                                                                                            |
|               | (1) Number of participants (2) Funding Target                                                                                                                                                                         |
| <b>a</b>      | For retired participants and beneficiaries receiving payment ..... <b>3a</b> <u>20</u> <u>372333</u>                                                                                                                  |
| <b>b</b>      | For terminated vested participants ..... <b>3b</b> <u>57</u> <u>773349</u>                                                                                                                                            |
| <b>c</b>      | For active participants:                                                                                                                                                                                              |
| (1)           | Non-vested benefits ..... <b>3c(1)</b> <u>78228</u>                                                                                                                                                                   |
| (2)           | Vested benefits ..... <b>3c(2)</b> <u>1441360</u>                                                                                                                                                                     |
| (3)           | Total active ..... <b>3c(3)</b> <u>77</u> <u>1519588</u>                                                                                                                                                              |
| <b>d</b>      | Total ..... <b>3d</b> <u>154</u> <u>2665270</u>                                                                                                                                                                       |
| <b>4</b>      | If the plan is at-risk, check the box and complete items (a) and (b) ..... <input checked="" type="checkbox"/>                                                                                                        |
| <b>a</b>      | Funding target disregarding prescribed at-risk assumptions ..... <b>4a</b> <u>2618791</u>                                                                                                                             |
| <b>b</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 ..... <b>4b</b> <u>2851184</u> |
| <b>5</b>      | Effective interest rate ..... <b>5</b> <u>8.29</u> %                                                                                                                                                                  |
| <b>6</b>      | Target normal cost ..... <b>6</b> <u>45332</u>                                                                                                                                                                        |

**Statement by Enrolled Actuary**

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

|                                                       |                                        |
|-------------------------------------------------------|----------------------------------------|
| <b>SIGN HERE</b>                                      | <u>09/20/2010</u>                      |
| Signature of actuary                                  | Date                                   |
| <u>KEITH CRONIN</u>                                   | <u>08-06295</u>                        |
| Type or print name of actuary                         | Most recent enrollment number          |
| <u>NEW YORK LIFE RETIREMENT PLAN SERVI</u>            | <u>781-691-2000</u>                    |
| Firm name                                             | Telephone number (including area code) |
| <u>690 CANTON STREET</u><br><u>WESTWOOD, MA 02090</u> |                                        |
| Address of the firm                                   |                                        |

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

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

**Schedule SB (Form 5500) 2009**  
**v.092308.1**

| Part II Beginning of year carryover and prefunding balances |                                                                                                 | (a) Carryover balance | (b) Prefunding balance |
|-------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| 7                                                           | Balance at beginning of prior year after applicable adjustments (Item 13 from prior year) ..... | 20                    | 0                      |
| 8                                                           | Portion used to offset prior year's funding requirement (Item 35 from prior year) .....         | 20                    | 0                      |
| 9                                                           | Amount remaining (Item 7 minus item 8).....                                                     | 0                     | 0                      |
| 10                                                          | Interest on item 9 using prior year's actual return of <u>-24.86</u> % .....                    |                       |                        |
| 11                                                          | Prior year's excess contributions to be added to prefunding balance:                            |                       |                        |
| a                                                           | Excess contributions (Item 38 from prior year) .....                                            |                       | 0                      |
| b                                                           | Interest on (a) using prior year's effective rate of <u>6.07</u> % .....                        |                       | 0                      |
| c                                                           | Total available at beginning of current plan year to add to prefunding balance .....            |                       | 0                      |
| d                                                           | Portion of (c) to be added to prefunding balance.....                                           |                       | 0                      |
| 12                                                          | Reduction in balances due to elections or deemed elections.....                                 | 0                     | 0                      |
| 13                                                          | Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....               | 0                     | 0                      |

| Part III Funding percentages |                                                                                                                                                                 |    |         |
|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|
| 14                           | Funding target attainment percentage.....                                                                                                                       | 14 | 64.35 % |
| 15                           | Adjusted funding target attainment percentage.....                                                                                                              | 15 | 64.35 % |
| 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 | 67.24 % |
| 17                           | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....                                        | 17 | 63.23 % |

| Part IV Contributions and liquidity shortfalls                                    |                                   |                                 |                          |                                   |                                 |
|-----------------------------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 18 Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                 |                          |                                   |                                 |
| (a) Date<br>(MM-DD-YYYY)                                                          | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 04/14/2009                                                                        | 43931                             |                                 |                          |                                   |                                 |
| 07/14/2009                                                                        | 43931                             |                                 |                          |                                   |                                 |
| 10/15/2009                                                                        | 43931                             |                                 |                          |                                   |                                 |
| 01/15/2010                                                                        | 43931                             |                                 |                          |                                   |                                 |
| 09/15/2010                                                                        | 372532                            |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 | Totals ►                 | 18(b)                             | 548256                          |
|                                                                                   |                                   |                                 |                          | 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 492026                                                          |
| 20 Quarterly contributions and liquidity shortfalls:                                                                          |                                                                                                               |                                                                     |
| a                                                                                                                             | Did the plan have a "funding shortfall" for the prior year? .....                                             | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| b                                                                                                                             | If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....     | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| c If 20a is "Yes," see instructions and complete the following table as applicable:                                           |                                                                                                               |                                                                     |

| Liquidity shortfall as of end of Quarter of this plan year |         |         |         |
|------------------------------------------------------------|---------|---------|---------|
| (1) 1st                                                    | (2) 2nd | (3) 3rd | (4) 4th |
| 0                                                          | 0       | 0       | 0       |

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

|                                                                                                                                                                                              |                   |                   |                   |                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|----------------------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                   |                   |                   |                                                                |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>% | 2nd segment:<br>% | 3rd segment:<br>% | <input checked="" type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....                                                                                                                                                 |                   |                   |                   | <b>21b</b> 2                                                   |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                   |                   |                   | <b>22</b> 63                                                   |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                   |                   |                   |                                                                |

**Part VI Miscellaneous items**

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

**Part VII Reconciliation of unpaid minimum required contributions for prior years**

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

**Part VIII Minimum required contribution for current year**

|                                                                                                                                                                                      |                     |                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|
| <b>31</b> Target normal cost, adjusted, if applicable (see instructions).....                                                                                                        | <b>31</b>           | 45332              |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 979916              | 193799             |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |
| <b>33</b> 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 ..... | <b>33</b>           | 0                  |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....                                                   | <b>34</b>           | 239131             |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance |
| <b>35</b> Balances used to offset funding requirement .....                                                                                                                          | 0                   | 0                  |
| <b>36</b> Additional cash requirement (item 34 minus item 35).....                                                                                                                   | <b>36</b>           | 239131             |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....                                                   | <b>37</b>           | 492026             |
| <b>38</b> Interest-adjusted excess contributions for current year (see instructions).....                                                                                            | <b>38</b>           | 252895             |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....                                                                       | <b>39</b>           | 0                  |
| <b>40</b> Unpaid minimum required contribution for all years .....                                                                                                                   | <b>40</b>           | 0                  |

|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             |                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>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 Name of plan</div> <div>MANSFIELD PLUMBING PRODUCTS LLC CASH BALANCE PENSION PLAN</div>               | <div>B Three-digit plan number (PN)</div> <div>▶ 008</div>              |
|                                                                                                              |                                                                         |
| <div>C Plan sponsor's name as shown on line 2a of Form 5500</div> <div>MANSFIELD PLUMBING PRODUCTS LLC</div> | <div>D Employer Identification Number (EIN)</div> <div>31-1739929</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

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

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

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

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

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

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

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

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

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

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

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

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

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

CROWE HORWATH LLP

35-0921680

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 10                            | RETAINED BY EMPLOYER                                                                                     | 12750                                                                         | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                         | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

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

NEW YORK LIFE INVESTMENT MANAGEMENT

52-2206685

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 15 62 64                      | RETAINED BY EMPLOYER                                                                                     | 5599                                                                          | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                         | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                                   | 0                                                                                                                                                                                      | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                 |

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

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

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

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

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

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

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

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

**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<br>(see instructions) | (c) Enter amount of indirect compensation |
|---------------------------------------------------------|-----------------------------------------|-------------------------------------------|
| MAHONEY & ASSOCIATES                                    | 61                                      | 0                                         |

| (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. |
|--------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NYLIFE DISTRIBUTORS LLC<br>169 LACKAWANNA AVENUE<br>PARSIPPANY, NJ 07054<br><br>56-2412827 | 25 BASIS POINTS FINDERS FEE                                                                                                                                        |

| (a) Enter service provider name as it appears on line 2 | (b) Service Codes<br>(see instructions) | (c) Enter amount of indirect compensation |
|---------------------------------------------------------|-----------------------------------------|-------------------------------------------|
| MAHONEY & ASSOCIATES                                    | 55                                      | 0                                         |

| (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. |
|--------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NYLIFE DISTRIBUTORS LLC<br>169 LACKAWANNA AVENUE<br>PARSIPPANY, NJ 07054<br><br>56-2412827 | 20 BASIS POINTS TRAILING COMMISSION                                                                                                                                |

| (a) Enter service provider name as it appears on line 2 | (b) Service Codes<br>(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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN;       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN;       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                              |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------------------------------------------------------------------|--|
| <div>SCHEDULE D</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> |  | <div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> |  | <div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection.</div>      |  |
| For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| A Name of plan<br>MANSFIELD PLUMBING PRODUCTS LLC CASH BALANCE PENSION PLAN                                                                                                                  |  |                                                                                                                                                                                                                                   |  | B Three-digit plan number (PN) ▶ 008                                                                 |  |
| C Plan or DFE sponsor's name as shown on line 2a of Form 5500<br>MANSFIELD PLUMBING PRODUCTS LLC                                                                                             |  |                                                                                                                                                                                                                                   |  | D Employer Identification Number (EIN)<br>31-1739929                                                 |  |
| Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)<br>(Complete as many entries as needed to report all interests in DFEs)             |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE: MT FOR RET. PLANS FOR MANSFIELD PLU                                                                                                                  |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a): MANSFIELD PLUMING PRODUCTS LLC                                                                                                                    |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN 31-1739929-499                                                                                                                                                                      |  | d Entity code M                                                                                                                                                                                                                   |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1781212 |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                      |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT                                                              |  |

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

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

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

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

|                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                      |                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br>Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | <b>Financial Information</b><br>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).<br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110                             |
|                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                      | <b>2009</b>                                   |
|                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                      | <b>This Form is Open to Public Inspection</b> |

|                                                                                                          |                                                                    |            |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| For calendar plan year 2009 or fiscal plan year beginning <b>01/01/2009</b> and ending <b>12/31/2009</b> |                                                                    |            |
| <b>A</b> Name of plan<br><b>MANSFIELD PLUMBING PRODUCTS LLC CASH BALANCE PENSION PLAN</b>                | <b>B</b> Three-digit plan number (PN)                              | <b>008</b> |
|                                                                                                          |                                                                    |            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>MANSFIELD PLUMBING PRODUCTS LLC</b>  | <b>D</b> Employer Identification Number (EIN)<br><b>31-1739929</b> |            |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**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 |
|---------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash .....                                                     | <b>1a</b>       | 4262                  | 6344            |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                           | <b>1b(1)</b>    | 65606                 | 416463          |
| <b>(2)</b> Participant contributions .....                                                        | <b>1b(2)</b>    |                       |                 |
| <b>(3)</b> Other.....                                                                             | <b>1b(3)</b>    |                       |                 |
| <b>c</b> General investments:                                                                     |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....  | <b>1c(1)</b>    |                       |                 |
| <b>(2)</b> U.S. Government securities.....                                                        | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....                                                                         | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....                                                                           | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                  | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....                                                                | <b>1c(8)</b>    |                       |                 |
| <b>(9)</b> Value of interest in common/collective trusts.....                                     | <b>1c(9)</b>    |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts.....                                    | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   | 1463421               | 1781212         |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                 | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   |                       |                 |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....                                                                           | <b>1c(15)</b>   |                       |                 |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 1533289               | 2204019         |

**Liabilities**

|                                                                           |           |   |   |
|---------------------------------------------------------------------------|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |   |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |   |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |   |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |   |   |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|                                                           |           |         |         |
|-----------------------------------------------------------|-----------|---------|---------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 1533289 | 2204019 |
|-----------------------------------------------------------|-----------|---------|---------|

**Part II Income and Expense Statement**

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

**Income**

|                                                                                                            |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 548255     |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> |            |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 548255    |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> |            |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> |            |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> |            |           |
| (G) Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                                     | <b>2b(1)(G)</b> |            | 0         |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> |            |           |
| (D) Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                         | <b>2b(2)(D)</b> |            | 0         |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> |            |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> |            |           |
| (C) Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                         | <b>2b(4)(C)</b> |            | 0         |

|                                                                                                          |                 | (a) Amount | (b) Total |
|----------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>2b</b> (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate.....              | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other .....                                                                                   | <b>2b(5)(B)</b> |            |           |
| <b>(C)</b> Total unrealized appreciation of assets.<br>Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....    | <b>2b(5)(C)</b> |            | 0         |
| <b>(6)</b> Net investment gain (loss) from common/collective trusts .....                                | <b>2b(6)</b>    |            |           |
| <b>(7)</b> Net investment gain (loss) from pooled separate accounts .....                                | <b>2b(7)</b>    |            |           |
| <b>(8)</b> Net investment gain (loss) from master trust investment accounts .....                        | <b>2b(8)</b>    |            | 338159    |
| <b>(9)</b> Net investment gain (loss) from 103-12 investment entities .....                              | <b>2b(9)</b>    |            |           |
| <b>(10)</b> Net investment gain (loss) from registered investment<br>companies (e.g., mutual funds)..... | <b>2b(10)</b>   |            |           |
| <b>c</b> Other income.....                                                                               | <b>2c</b>       |            |           |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....                  | <b>2d</b>       |            | 886414    |

**Expenses**

|                                                                                            |              |        |        |
|--------------------------------------------------------------------------------------------|--------------|--------|--------|
| <b>e</b> Benefit payment and payments to provide benefits:                                 |              |        |        |
| <b>(1)</b> Directly to participants or beneficiaries, including direct rollovers .....     | <b>2e(1)</b> | 182604 |        |
| <b>(2)</b> To insurance carriers for the provision of benefits .....                       | <b>2e(2)</b> |        |        |
| <b>(3)</b> Other .....                                                                     | <b>2e(3)</b> |        |        |
| <b>(4)</b> Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....         | <b>2e(4)</b> |        | 182604 |
| <b>f</b> Corrective distributions (see instructions) .....                                 | <b>2f</b>    |        |        |
| <b>g</b> Certain deemed distributions of participant loans (see instructions).....         | <b>2g</b>    |        |        |
| <b>h</b> Interest expense.....                                                             | <b>2h</b>    |        |        |
| <b>i</b> Administrative expenses: <b>(1)</b> Professional fees .....                       | <b>2i(1)</b> | 12750  |        |
| <b>(2)</b> Contract administrator fees .....                                               | <b>2i(2)</b> | 5599   |        |
| <b>(3)</b> Investment advisory and management fees .....                                   | <b>2i(3)</b> |        |        |
| <b>(4)</b> Other .....                                                                     | <b>2i(4)</b> | 14731  |        |
| <b>(5)</b> Total administrative expenses. Add lines <b>2i(1)</b> through <b>(4)</b> .....  | <b>2i(5)</b> |        | 33080  |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | <b>2j</b>    |        | 215684 |

**Net Income and Reconciliation**

|                                                                               |              |  |        |
|-------------------------------------------------------------------------------|--------------|--|--------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  | 670730 |
| <b>l</b> Transfers of assets:                                                 |              |  |        |
| <b>(1)</b> To this plan.....                                                  | <b>2l(1)</b> |  |        |
| <b>(2)</b> From this plan .....                                               | <b>2l(2)</b> |  |        |

**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: CROWE HORWATH LLP

**(2)** EIN: 35-0921680

**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  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|---------|
| <b>a</b> 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>b</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  |         |
| <b>c</b> 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  |         |
| <b>d</b> 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  |         |
| <b>e</b> Was this plan covered by a fidelity bond?.....                                                                                                                                                                                                                                                         | X   |    | 5000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                                                                                         |     | X  |         |
| <b>g</b> 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  |         |
| <b>h</b> 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  |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....                                                                                                                                                   |     | X  |         |
| <b>j</b> 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  |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....                                                                                                                                              |     | X  |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                                                                                              |     | X  |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....                                                                                                                                                                                     |     | X  |         |
| <b>n</b> 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) |
|-----------------------|--------------|-------------|
|                       |              |             |
|                       |              |             |
|                       |              |             |
|                       |              |             |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            | <b>2009</b>                                    |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            | <b>This Form is Open to Public Inspection.</b> |

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

|                                                                                                         |                                                                    |
|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>MANSFIELD PLUMBING PRODUCTS LLC CASH BALANCE PENSION PLAN</u>               | <b>B</b> Three-digit plan number (PN) ▶<br><u>008</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>MANSFIELD PLUMBING PRODUCTS LLC</u> | <b>D</b> Employer Identification Number (EIN)<br><u>31-1739929</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                    |                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b>           |
| <b>2</b> 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):<br><br>EIN(s): <u>13-3808042</u> |                    |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                   |                    |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> <u>10</u> |

|                |                                                                                                                                                                              |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (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) |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                             |                                         |                             |                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------|-----------------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....                                                                                                                                                                                                                                         | <input type="checkbox"/> Yes            | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A |
| If the plan is a defined benefit plan, go to line 8.                                                                                                                                                                                                                                                                                                        |                                         |                             |                                         |
| <b>5</b> 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 _____<br>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule. |                                         |                             |                                         |
| <b>6 a</b> Enter the minimum required contribution for this plan year .....                                                                                                                                                                                                                                                                                 | <b>6a</b>                               |                             |                                         |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                  | <b>6b</b>                               |                             |                                         |
| <b>c</b> 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).....                                                                                                                                                                                                             | <b>6c</b>                               |                             |                                         |
| If you completed line 6c, skip lines 8 and 9.                                                                                                                                                                                                                                                                                                               |                                         |                             |                                         |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                                                                                                          | <input type="checkbox"/> Yes            | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A |
| <b>8</b> 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?.....                                                                                                     | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A            |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                                |                                   |                                   |                               |                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input checked="" type="checkbox"/> No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                              |                              |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....                                                       | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.) ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

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

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

- 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):



Crowe Horwath LLP  
Independent Member Crowe Horwath International

## REPORT OF INDEPENDENT AUDITORS

To the Employee Benefits Committee  
Mansfield Plumbing Products, LLC  
Cash Balance Pension Plan

We were engaged to audit the accompanying financial statements of the Mansfield Plumbing Products, LLC Cash Balance Pension Plan (the "Plan") as of December 31, 2009 and 2008 and for the years then ended, as listed in the accompanying contents page. These financial statements are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by New York Life Trust Company, the trustee of the Plan and the Retirement Plans for Mansfield Plumbing Products, LLC Master Trust (the "Master Trust") in which the Plan has a beneficial interest, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the investment assets of the Plan and the Master Trust and executes investment transactions. The Plan administrator has obtained certifications from the trustee as of December 31, 2009 and 2008 and for the years then ended 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 taken as a whole. The form and content of the information included in the financial statements, other than that derived from the information certified by the 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.

*Crowe Horwath LLP*

Crowe Horwath LLP

Columbus, Ohio  
October 7, 2010

**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.

|                                                                                                                                           |  |                                                                                                                                                         |     |
|-------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>A</b> Name of plan                                                                                                                     |  | <b>B</b> Three-digit plan number (PN)                                                                                                                   | 008 |
| Mansfield Plumbing Products LLC Cash Balance Pension Plan                                                                                 |  |                                                                                                                                                         |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF                                                                  |  | <b>D</b> Employer Identification Number (EIN)                                                                                                           |     |
| Mansfield Plumbing Products LLC                                                                                                           |  | 31-1739929                                                                                                                                              |     |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B |  | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |     |

**Part I Basic Information**

|                                                                                                                                                                                                 |              |                            |                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------------------|--------------------|
| <b>1</b> Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2009</u>                                                                                                                 |              |                            |                    |
| <b>2</b> Assets:                                                                                                                                                                                |              |                            |                    |
| <b>a</b> Market value                                                                                                                                                                           | <b>2a</b>    | 1,532,140                  |                    |
| <b>b</b> Actuarial value                                                                                                                                                                        | <b>2b</b>    | 1,685,354                  |                    |
| <b>3</b> Funding target/participant count breakdown                                                                                                                                             |              | (1) Number of participants | (2) Funding Target |
| <b>a</b> For retired participants and beneficiaries receiving payment                                                                                                                           | <b>3a</b>    | 20                         | 372,333            |
| <b>b</b> For terminated vested participants                                                                                                                                                     | <b>3b</b>    | 57                         | 773,349            |
| <b>c</b> For active participants:                                                                                                                                                               |              |                            |                    |
| (1) Non-vested benefits                                                                                                                                                                         | <b>3c(1)</b> |                            | 78,228             |
| (2) Vested benefits                                                                                                                                                                             | <b>3c(2)</b> |                            | 1,441,360          |
| (3) Total active                                                                                                                                                                                | <b>3c(3)</b> | 77                         | 1,519,588          |
| <b>d</b> Total                                                                                                                                                                                  | <b>3d</b>    | 154                        | 2,665,270          |
| <b>4</b> If the plan is at-risk, check the box and complete items (a) and (b) <input checked="" type="checkbox"/>                                                                               |              |                            |                    |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions                                                                                                                             | <b>4a</b>    | 2,618,791                  |                    |
| <b>b</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 | <b>4b</b>    | 2,851,184                  |                    |
| <b>5</b> Effective interest rate                                                                                                                                                                | <b>5</b>     | 8.29 %                     |                    |
| <b>6</b> Target normal cost                                                                                                                                                                     | <b>6</b>     | 45,332                     |                    |

**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

690 CANTON STREET

Firm name

WESTWOOD

MA 02090

Address of the firm

9-20-2010

Date

08-06295

Most recent enrollment number

(781) 691-2000

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 |
|----------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (Item 13 from prior year) ..... | 20                    | 0                      |
| <b>8</b> Portion used to offset prior year's funding requirement (Item 35 from prior year) .....         | 20                    | 0                      |
| <b>9</b> Amount remaining (Item 7 minus item 8) .....                                                    | 0                     | 0                      |
| <b>10</b> Interest on item 9 using prior year's actual return of <u>(24.86)%</u> .....                   |                       |                        |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                           |                       |                        |
| <b>a</b> Excess contributions (Item 38 from prior year) .....                                            |                       | 0                      |
| <b>b</b> Interest on (a) using prior year's effective rate of <u>6.07 %</u> .....                        |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....            |                       | 0                      |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                          |                       | 0                      |
| <b>12</b> Reduction in balances due to elections or deemed elections .....                               | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (item 9 + item 10 + item 11d - item 12) .....             | 0                     | 0                      |

**Part III Funding percentages**

|                                                                                                                                                                            |           |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 64.35 % |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 64.35 % |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 67.24 % |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | 63.23 % |

**Part IV Contributions and liquidity shortfalls****18** Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 04/14/2009               | 43,931                            |                                 |                          |                                   |                                 |
| 07/14/2009               | 43,931                            |                                 |                          |                                   |                                 |
| 10/15/2009               | 43,931                            |                                 |                          |                                   |                                 |
| 01/15/2010               | 43,931                            |                                 |                          |                                   |                                 |
| 09/15/2010               | 372,532                           |                                 |                          |                                   |                                 |
| <b>Totals ▶</b>          |                                   |                                 | <b>18(b)</b>             | 548,256                           | <b>18(c)</b> 0                  |

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

|                                                                                                                         |            |         |
|-------------------------------------------------------------------------------------------------------------------------|------------|---------|
| <b>a</b> Contributions allocated toward unpaid minimum required contribution from prior years. ....                     | <b>19a</b> | 0       |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                      | <b>19b</b> | 0       |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..... | <b>19c</b> | 492,026 |

**20** Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ..... ☒ Yes ☐ No
- b** If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ..... ☒ Yes ☐ No
- c** If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year

| (1) 1st | (2) 2nd | (3) 3rd | (4) 4th |
|---------|---------|---------|---------|
| 0       | 0       | 0       | 0       |

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

|                                                 |                                                |                                                           |                                     |                                                                |
|-------------------------------------------------|------------------------------------------------|-----------------------------------------------------------|-------------------------------------|----------------------------------------------------------------|
| <b>21</b> Discount rate:                        |                                                |                                                           |                                     |                                                                |
| <b>a</b> Segment rates:                         | 1st segment:<br>%                              | 2nd segment:<br>%                                         | 3rd segment:<br>%                   | <input checked="" type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....    |                                                |                                                           |                                     | <b>21b</b> 2                                                   |
| <b>22</b> Weighted average retirement age ..... |                                                |                                                           |                                     | <b>22</b> 63                                                   |
| <b>23</b> Mortality table(s) (see instructions) | <input type="checkbox"/> Prescribed - combined | <input checked="" type="checkbox"/> Prescribed - separate | <input type="checkbox"/> Substitute |                                                                |

**Part VI Miscellaneous items**

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

**Part VII Reconciliation of unpaid minimum required contributions for prior years**

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

**Part VIII Minimum required contribution for current year**

|                                                                                                                                                                                      |                     |                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|
| <b>31</b> Target normal cost, adjusted, if applicable (see instructions) .....                                                                                                       | <b>31</b>           | 45,332             |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 979,916             | 193,799            |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |
| <b>33</b> 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 ..... | <b>33</b>           | 0                  |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33) .....                                                  | <b>34</b>           | 239,131            |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance |
| <b>35</b> Balances used to offset funding requirement .....                                                                                                                          | 0                   | 0                  |
| <b>36</b> Additional cash requirement (item 34 minus item 35) .....                                                                                                                  | <b>36</b>           | 239,131            |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) .....                                                  | <b>37</b>           | 492,026            |
| <b>38</b> Interest-adjusted excess contributions for current year (see instructions) .....                                                                                           | <b>38</b>           | 252,895            |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) .....                                                                      | <b>39</b>           | 0                  |
| <b>40</b> Unpaid minimum required contribution for all years .....                                                                                                                   | <b>40</b>           | 0                  |

**Attachment to 2009 Form 5500**  
**Schedule SB, line 4 - Additional Information for Plans in At-Risk Status**

|                                                                                   |                               |
|-----------------------------------------------------------------------------------|-------------------------------|
| <b>Plan Name</b> <u>Mansfield Plumbing Products LLC Cash Balance Pension Plan</u> | <b>EIN:</b> <u>31-1739929</u> |
| <b>Plan Sponsor's Name</b> <u>Mansfield Plumbing Products LLC</u>                 | <b>PN:</b> <u>008</u>         |

Describe the at-risk assumptions for the assumed form of payment.

Everyone was assumed to take a lump sum.

**ATTACHMENT TO 2009 SCHEDULE SB (FORM 5500)**

**Mansfield Plumbing Products Cash Balance Pension Plan**

**EIN/PN: 31-1739929/008**

**Item 22: Weighted average retirement age**

Expected Age at Retirement

| <u>Age</u> | <u>p</u> | <u>q</u> | <u>pxq</u> | <u>E(Ret.Age)</u> |
|------------|----------|----------|------------|-------------------|
| 55         | 1000.00  | 0.050    | 50.00      | 2750.00           |
| 56         | 950.00   | 0.050    | 47.50      | 2660.00           |
| 57         | 902.50   | 0.050    | 45.13      | 2572.13           |
| 58         | 857.38   | 0.050    | 42.87      | 2486.39           |
| 59         | 814.51   | 0.050    | 40.73      | 2402.79           |
| 60         | 773.78   | 0.050    | 38.69      | 2321.34           |
| 61         | 735.09   | 0.100    | 73.51      | 4484.06           |
| 62         | 661.58   | 0.200    | 132.32     | 8203.63           |
| 63         | 529.27   | 0.100    | 52.93      | 3334.38           |
| 64         | 476.34   | 0.050    | 23.82      | 1524.29           |
| 65         | 452.52   | 0.720    | 325.82     | 21178.06          |
| 66         | 126.71   | 0.320    | 40.55      | 2676.04           |
| 67         | 86.16    | 0.340    | 29.29      | 1962.73           |
| 68         | 56.87    | 0.380    | 21.61      | 1469.41           |
| 69         | 35.26    | 0.420    | 14.81      | 1021.74           |
| 70         | 20.45    | 1.000    | 20.45      | <u>1431.43</u>    |
|            |          |          |            | 62478.40          |
|            |          |          |            | <u>÷ 1000</u>     |
|            |          |          |            | 63                |

## **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

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

- Rates for the month of October preceding the valuation date (Changed from 2008 which used December preceding valuation date)
- Full yield curve of corporate bond rates (Changed from 2008 which used Segment Rates)

### **Asset Valuation Method**

The value of plan assets is set equal to the average of the fair market value of assets on the valuation date and the adjusted fair market value of assets (including expected earnings) determined for the two earlier annual determination dates. The resulting average value must be constrained so that it falls between 90 and 110 percent of the fair market value of assets on the valuation date. This method was changed from 2008 which used market value of assets.

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

**Actuarial Assumptions**

**Economic Assumptions**

Interest Rates:

| Funding Target and PBGC Liability (Illustrative Rates) |  |       |
|--------------------------------------------------------|--|-------|
| - Initial Duration Spot Rate                           |  | 5.45% |
| - 10 <sup>th</sup> Duration Spot Rate                  |  | 8.81% |
| - 20 <sup>th</sup> Duration Spot Rate                  |  | 8.22% |
|                                                        |  |       |
| Effective Interest Rate                                |  | 8.29% |

FAS 35 Assumed Investment Return 8.00%

Annual rates of increase:

|                                                 |     |
|-------------------------------------------------|-----|
| - Salaries                                      | N/A |
| - Future Social Security wage bases             | N/A |
| - Statutory limits on compensation and benefits | N/A |

**Demographic Assumptions**

Mortality:

|                         |                                           |
|-------------------------|-------------------------------------------|
| - Funding Target / PBGC | IRS 2008 Static Mortality Table (dynamic) |
| - FAS 35                | RP-2000 Combined Healthy Mortality Table  |

Retirement: Rates of retirement as follows:

|       |       |       |       |       |        |
|-------|-------|-------|-------|-------|--------|
| 55-60 | 5.0%  | 66    | 32.0% | 61    |        |
| 10.0% | 67    | 34.0% | 62    | 20.0% |        |
| 68    | 38.0% | 63    | 10.0% | 69    |        |
| 42.0% |       | 64    | 5.0%  | 70    | 100.0% |
|       | 65    | 72.0% |       |       |        |

Disability: None

Terminations: Illustrative annual rates of withdrawal as follows:

| <u>Age</u> | <u>Male</u> | <u>Female</u> |
|------------|-------------|---------------|
| 25         | 15.7%       | 24.9%         |
| 40         | 4.1%        | 4.4%          |
| 55         | 0.9%        | 1.2%          |

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

|                              |
|------------------------------|
| <b>Actuarial Assumptions</b> |
|------------------------------|

**Miscellaneous Assumptions**

|                                       |                                                                                   |
|---------------------------------------|-----------------------------------------------------------------------------------|
| Form of Payment:                      | Lump Sum for participants with a cash balance account;<br>Life Annuity, otherwise |
| Expenses:                             | Equal to prior year's actual expenses                                             |
| Percent Married:                      | 100%                                                                              |
| Spouse's Age:                         | Wives assumed to be the same age as their husbands                                |
| Cash Balance Interest Crediting Rate: | 4% per year                                                                       |

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

**Summary of Plan Provisions**

|                                                   |                                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Effective Dates:                                  | Original Plan: January 1, 1996<br>Most Recent Amendment: July 31, 2007                                                                                                                                                                                                                                                                             |
| Employee:                                         | Each salaried Employee (and specified non-bargaining hourly employees) of an Employing Unit which has adopted the Plan.                                                                                                                                                                                                                            |
| Eligibility Requirements:                         | None unless employee is scheduled for less than 1,000 hours per year, then completion of one year with 1,000 hours is required.                                                                                                                                                                                                                    |
| Plan Entry Date:                                  | Immediate for employees schedule to work 1,000 hours.<br>Otherwise, the last day of the year of hire or plan year during which 1,000 hours is worked. Plan entry was frozen effective April 1, 2005. No employee hired after this date shall become a participant in the plan.                                                                     |
| Year of Service<br>(Benefit Accrual and Vesting): | Elapsed time from date of hire. No further benefit service will be accrued after July 31, 2007.                                                                                                                                                                                                                                                    |
| Normal Retirement Date:                           | First of the month coincident with or next following attained age 65.                                                                                                                                                                                                                                                                              |
| Compensation:                                     | Compensation means the annual basic wage paid inclusive of (i) and (ii), but exclusive of (iii):<br>(i) overtime, bonus, and commissions,<br>(ii) 401(k) contributions on behalf of an individual,<br>(iii) severance compensation and other extraordinary items of compensation.<br>Compensation earned after July 31, 2007 shall be disregarded. |
| Normal Retirement Benefit:                        | Monthly benefit provided by the Account Balance.                                                                                                                                                                                                                                                                                                   |
| Normal Form of Benefit:                           | The normal form of benefit payable to a participant shall be an annuity for the life of that participant and, if married, inclusive of 50% continuation after the participant's death to his or her spouse.                                                                                                                                        |
| Accrued Benefit:                                  | Accrued Benefit means, at the time of reference, an annual amount of benefit in the form of a single life                                                                                                                                                                                                                                          |

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

**Summary of Plan Provisions**

annuity, commencing at Normal Retirement Date, where the single life annuity is the Actuarial Equivalent of the current value of the Account Balance.

**Early Retirement Benefit:**

An actively employed Participant who has attained age 55 may elect to retire prior to his Normal Retirement Date. In such case, he shall receive a Retirement Benefit, commencing on his Normal Retirement Date, equal to his vested Accrued Benefit as of his Normal Retirement Date.

In lieu of such Retirement Benefit commencing on his Normal Retirement Date, the Participant may, at any time on or after his termination of employment, elect a reduced Retirement Benefit to commence as of the first day of any month thereafter which is prior to his Normal Retirement Date. In such case, the Participant shall receive a Retirement Benefit which is the Actuarial Equivalent of his vested Accrued Benefit Commencement Date.

**Late Retirement Benefit:**

If a Participant remains employed beyond his Normal Retirement Date, he shall be entitled to receive a Retirement Benefit equal to his Accrued Benefit as of his Late Retirement Date, commencing on his Late Retirement Date.

**Vesting:**

In the event of termination of employment, the percentage of the Accrued Benefit to which a Participant shall have a nonforfeitable right shall be determined from the following table by reference to the completed years of Service at the date of termination of employment:

| <u>Completed Years<br/>of Service</u> | <u>Percentage of<br/>Accrued Benefit</u> |
|---------------------------------------|------------------------------------------|
| Less than 3                           | 0%                                       |
| 3 or more                             | 100%                                     |

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

|                                   |
|-----------------------------------|
| <b>Summary of Plan Provisions</b> |
|-----------------------------------|

|                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Account Balance:              | The Account established and maintained for each Participant. Such Accounts are intended only as bookkeeping accounts and neither the maintenance nor the credits thereto shall be considered an allocation of any assets to such Account. Benefits provided under the Plan shall be considered an allocation of any assets to such Account. Benefits provided under the Plan shall be paid from the general assets of the fund.                                                 |
| Initial Account Balance:      | The present value of the benefit accrued by a participant at the date that cash balance accounts were established in the plan. This present value was based on an interest rate of 8% and a mortality after assumed commencement of UP-1984.                                                                                                                                                                                                                                    |
| Account Pay Credits:          | 5% of Monthly Compensation credited at the end of each month if service as of that date is less than 15 years.<br>6.5% of Monthly Compensation credited at the end of each month if service as of that date is 15 years or more.<br>No further pay credits shall be credited after July 31, 2007.                                                                                                                                                                               |
| Account Interest Credits:     | Credited at the end of each month. The rate is the one month average of One-Year Treasury Constant Maturities for the 12 months ending the November 30 prior to the plan year the interest is credited in. If this average rate is not a multiple of $\frac{1}{4}\%$ , the closest higher interest rate which is a multiple of $\frac{1}{4}\%$ is used.                                                                                                                         |
| Pre-Retirement Death Benefit: | <p>A benefit shall be payable to a participant's Beneficiary in accordance with (a) or (b) below as applicable and subject to adjustment as provided for in (c) below:</p> <p>For Non Spousal beneficiaries, there shall be paid to such Beneficiary as of the first day of the month following the month in which the Participant's death occurs an amount equal to the value of his Account as of the last day of the month in which the death of the Participant occurs.</p> |

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

|                                   |
|-----------------------------------|
| <b>Summary of Plan Provisions</b> |
|-----------------------------------|

- (a) If the Participant's Beneficiary is the spouse, such spouse shall be entitled to receive a Retirement Benefit for life commencing on the date the Participant would have attained Normal Retirement Date if he had survived to such date. Such benefit to the spouse shall be a single life annuity, payable monthly, where such annuity is the Actuarial Equivalent of the Accrued Benefit to which such Participant would have been entitled had he terminated employment on his date of death, survived to his Normal Retirement Date, and commenced to receive a Retirement Benefit as of such date. Notwithstanding the foregoing, the spouse of a Participant may elect to commence receiving a Retirement Benefit for life in the form of a single life annuity commencing on the first day of any month on or after the date the Participant died. The monthly amount of such benefit to the spouse shall equal the monthly amount payable under a single life annuity where such single life annuity is the Actuarial Equivalent of the Retirement Benefit to which such Participant would have been entitled had he terminated employment on his date of death, survived to such commencement date, and commenced to receive a Retirement Benefit as of such date. Alternatively, the spouse may request to receive, in lieu of any other benefits under the Plan, a distribution of the value of the Participant's Account as of his date of death, payable as soon as practicable after the Participant's death.
- (c) The foregoing provisions shall apply in the case of the death of a Vested Terminated Participant who was less than 100% vested on his termination of employment only with respect to that portion of his Account (or Accrued Benefit) in which he is so vested on his date of death.

**Attachment to 2009 Form 5500**  
**Schedule SB, line 25 - Change in Method**

**Plan Name** Mansfield Plumbing Products LLC Cash Balance Pension Plan **EIN:** 31-1739929  
**Plan Sponsor's Name** Mansfield Plumbing Products LLC **PN:** 008

**Describe the change:**

The asset method was changed from Market Value of Assets to Asset Averaging. The Actuarial Value of Assets is set equal to the average of the fair market value of assets on the valuation date and the adjusted fair market value of assets (including expected earnings) determined for the two earlier annual determination dates. The resulting average value must be constrained so that it falls between 90 and 110 percent of the fair market value of assets on the measurement date.

The interest discounting methodology for determining the Plan's Funding Target was changed from the Segment Rates (with a December lookback month) to the Full Yield Curve (with an October lookback month).

There were no other changes in methods other than those mandated to remain in compliance with IRS standards (specifically, the mortality table with static projections has been updated by one year).

ATTACHMENT TO 2009 SCHEDULE SB (FORM 5500)

Mansfield Plumbing Products LLC Cash Balance Pension Plan

EIN/PN: 31-1739929/008

Item 26--Schedule of Active Participant Data

YEARS OF CREDITED SERVICE

| Attained Age | Under 1<br>No. | 1 to 4<br>No. | 5 to 9<br>No. | 10 to 14<br>No. | 15 to 19<br>No. | 20 to 24<br>No. | 25 to 29<br>No. | 30 to 34<br>No. | 35 to 39<br>No. | 40 & up<br>No. | Total |
|--------------|----------------|---------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|-------|
| Under 25     | 0              | 0             | 0             | 0               | 0               | 0               | 0               | 0               | 0               | 0              | 0     |
| 25 to 29     | 0              | 1             | 1             | 0               | 0               | 0               | 0               | 0               | 0               | 0              | 2     |
| 30 to 34     | 0              | 2             | 2             | 6               | 0               | 0               | 0               | 0               | 0               | 0              | 10    |
| 35 to 39     | 0              | 0             | 1             | 6               | 1               | 0               | 0               | 0               | 0               | 0              | 8     |
| 40 to 44     | 0              | 1             | 1             | 2               | 3               | 2               | 1               | 0               | 0               | 0              | 10    |
| 45 to 49     | 0              | 0             | 1             | 3               | 0               | 0               | 2               | 0               | 0               | 0              | 6     |
| 50 to 54     | 0              | 0             | 5             | 1               | 0               | 2               | 2               | 3               | 0               | 0              | 13    |
| 55 to 59     | 0              | 4             | 1             | 1               | 2               | 2               | 0               | 1               | 3               | 1              | 15    |
| 60 to 64     | 0              | 1             | 1             | 2               | 0               | 0               | 0               | 0               | 3               | 2              | 9     |
| 65 to 69     | 0              | 0             | 0             | 0               | 0               | 0               | 0               | 0               | 0               | 2              | 2     |
| 70 & up      | 0              | 0             | 0             | 0               | 0               | 0               | 0               | 0               | 0               | 2              | 2     |
|              | 0              | 9             | 13            | 21              | 6               | 6               | 5               | 4               | 6               | 7              | 77    |

[illegible]

**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.

|                                                                                                                                           |  |                                                                                                                                                         |     |
|-------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>A</b> Name of plan                                                                                                                     |  | <b>B</b> Three-digit plan number (PN)                                                                                                                   | 008 |
| Mansfield Plumbing Products LLC Cash Balance Pension Plan                                                                                 |  |                                                                                                                                                         |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF                                                                  |  | <b>D</b> Employer Identification Number (EIN)                                                                                                           |     |
| Mansfield Plumbing Products LLC                                                                                                           |  | 31-1739929                                                                                                                                              |     |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B |  | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |     |

**Part I Basic Information**

|          |                                                                                                                                                                                        |                            |              |                    |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------|--------------------|
| <b>1</b> | Enter the valuation date:                                                                                                                                                              | Month <u>1</u>             | Day <u>1</u> | Year <u>2009</u>   |
| <b>2</b> | <b>Assets:</b>                                                                                                                                                                         |                            |              |                    |
| <b>a</b> | Market value                                                                                                                                                                           | <b>2a</b>                  | 1,532,140    |                    |
| <b>b</b> | Actuarial value                                                                                                                                                                        | <b>2b</b>                  | 1,685,354    |                    |
| <b>3</b> | Funding target/participant count breakdown                                                                                                                                             | (1) Number of participants |              |                    |
| <b>a</b> | For retired participants and beneficiaries receiving payment                                                                                                                           | <b>3a</b>                  | 20           | (2) Funding Target |
| <b>b</b> | For terminated vested participants                                                                                                                                                     | <b>3b</b>                  | 57           | 372,333            |
| <b>c</b> | For active participants:                                                                                                                                                               |                            |              | 773,349            |
|          | (1) Non-vested benefits                                                                                                                                                                | <b>3c(1)</b>               |              | 78,228             |
|          | (2) Vested benefits                                                                                                                                                                    | <b>3c(2)</b>               |              | 1,441,360          |
|          | (3) Total active                                                                                                                                                                       | <b>3c(3)</b>               | 77           | 1,519,588          |
| <b>d</b> | Total                                                                                                                                                                                  | <b>3d</b>                  | 154          | 2,665,270          |
| <b>4</b> | If the plan is at-risk, check the box and complete items (a) and (b) <input checked="" type="checkbox"/>                                                                               |                            |              |                    |
| <b>a</b> | Funding target disregarding prescribed at-risk assumptions                                                                                                                             | <b>4a</b>                  | 2,618,791    |                    |
| <b>b</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 | <b>4b</b>                  | 2,851,184    |                    |
| <b>5</b> | Effective interest rate                                                                                                                                                                | <b>5</b>                   | 8.29 %       |                    |
| <b>6</b> | Target normal cost                                                                                                                                                                     | <b>6</b>                   | 45,332       |                    |

**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

690 CANTON STREET

Firm name

WESTWOOD

MA 02090

Address of the firm

9-20-2010

Date

08-06295

Most recent enrollment number

(781) 691-2000

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 |
|----------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (Item 13 from prior year) ..... | 20                    | 0                      |
| <b>8</b> Portion used to offset prior year's funding requirement (Item 35 from prior year) .....         | 20                    | 0                      |
| <b>9</b> Amount remaining (Item 7 minus item 8) .....                                                    | 0                     | 0                      |
| <b>10</b> Interest on item 9 using prior year's actual return of <u>(24.86)</u> % .....                  |                       |                        |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                           |                       |                        |
| <b>a</b> Excess contributions (Item 38 from prior year) .....                                            |                       | 0                      |
| <b>b</b> Interest on (a) using prior year's effective rate of <u>6.07</u> % .....                        |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....            |                       | 0                      |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                          |                       | 0                      |
| <b>12</b> Reduction in balances due to elections or deemed elections .....                               | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (item 9 + item 10 + item 11d - item 12) .....             | 0                     | 0                      |

**Part III Funding percentages**

|                                                                                                                                                                            |           |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 64.35 % |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 64.35 % |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 67.24 % |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | 63.23 % |

**Part IV Contributions and liquidity shortfalls****18** Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 04/14/2009               | 43,931                            |                                 |                          |                                   |                                 |
| 07/14/2009               | 43,931                            |                                 |                          |                                   |                                 |
| 10/15/2009               | 43,931                            |                                 |                          |                                   |                                 |
| 01/15/2010               | 43,931                            |                                 |                          |                                   |                                 |
| 09/15/2010               | 372,532                           |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ▶</b>          |                                   |                                 | <b>18(b)</b>             | 548,256                           | <b>18(c)</b> 0                  |

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

|                                                                                                                         |            |         |
|-------------------------------------------------------------------------------------------------------------------------|------------|---------|
| <b>a</b> Contributions allocated toward unpaid minimum required contribution from prior years. ....                     | <b>19a</b> | 0       |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                      | <b>19b</b> | 0       |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..... | <b>19c</b> | 492,026 |

**20** Quarterly contributions and liquidity shortfalls:

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

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

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

| Liquidity shortfall as of end of Quarter of this plan year |         |         |         |
|------------------------------------------------------------|---------|---------|---------|
| (1) 1st                                                    | (2) 2nd | (3) 3rd | (4) 4th |
| 0                                                          | 0       | 0       | 0       |

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

|                                                                                                                                                                                              |                   |                   |                   |                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|----------------------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                   |                   |                   |                                                                |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>% | 2nd segment:<br>% | 3rd segment:<br>% | <input checked="" type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....                                                                                                                                                 |                   |                   |                   | <b>21b</b> 2                                                   |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                   |                   |                   | <b>22</b> 63                                                   |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                   |                   |                   |                                                                |

**Part VI Miscellaneous items**

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

**Part VII Reconciliation of unpaid minimum required contributions for prior years**

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

**Part VIII Minimum required contribution for current year**

|                                                                                                                                                                                      |                     |                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|
| <b>31</b> Target normal cost, adjusted, if applicable (see instructions) .....                                                                                                       | <b>31</b>           | 45,332             |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 979,916             | 193,799            |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |
| <b>33</b> 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 ..... | <b>33</b>           | 0                  |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33) .....                                                  | <b>34</b>           | 239,131            |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance |
| <b>35</b> Balances used to offset funding requirement .....                                                                                                                          | 0                   | 0                  |
| <b>36</b> Additional cash requirement (item 34 minus item 35) .....                                                                                                                  | <b>36</b>           | 239,131            |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) .....                                                  | <b>37</b>           | 492,026            |
| <b>38</b> Interest-adjusted excess contributions for current year (see instructions) .....                                                                                           | <b>38</b>           | 252,895            |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) .....                                                                      | <b>39</b>           | 0                  |
| <b>40</b> Unpaid minimum required contribution for all years .....                                                                                                                   | <b>40</b>           | 0                  |

**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.

|                                                                                                                                           |  |                                                                                                                                                         |     |
|-------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>A</b> Name of plan                                                                                                                     |  | <b>B</b> Three-digit plan number (PN)                                                                                                                   | 008 |
| Mansfield Plumbing Products LLC Cash Balance Pension Plan                                                                                 |  |                                                                                                                                                         |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF                                                                  |  | <b>D</b> Employer Identification Number (EIN)                                                                                                           |     |
| Mansfield Plumbing Products LLC                                                                                                           |  | 31-1739929                                                                                                                                              |     |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B |  | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |     |

**Part I Basic Information**

|                                                                                                                                                                                                 |              |                            |                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------------------|--------------------|
| <b>1</b> Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2009</u>                                                                                                                 |              |                            |                    |
| <b>2</b> Assets:                                                                                                                                                                                |              |                            |                    |
| <b>a</b> Market value                                                                                                                                                                           | <b>2a</b>    | 1,532,140                  |                    |
| <b>b</b> Actuarial value                                                                                                                                                                        | <b>2b</b>    | 1,685,354                  |                    |
| <b>3</b> Funding target/participant count breakdown                                                                                                                                             |              | (1) Number of participants | (2) Funding Target |
| <b>a</b> For retired participants and beneficiaries receiving payment                                                                                                                           | <b>3a</b>    | 20                         | 372,333            |
| <b>b</b> For terminated vested participants                                                                                                                                                     | <b>3b</b>    | 57                         | 773,349            |
| <b>c</b> For active participants:                                                                                                                                                               |              |                            |                    |
| (1) Non-vested benefits                                                                                                                                                                         | <b>3c(1)</b> |                            | 78,228             |
| (2) Vested benefits                                                                                                                                                                             | <b>3c(2)</b> |                            | 1,441,360          |
| (3) Total active                                                                                                                                                                                | <b>3c(3)</b> | 77                         | 1,519,588          |
| <b>d</b> Total                                                                                                                                                                                  | <b>3d</b>    | 154                        | 2,665,270          |
| <b>4</b> If the plan is at-risk, check the box and complete items (a) and (b) <input checked="" type="checkbox"/>                                                                               |              |                            |                    |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions                                                                                                                             | <b>4a</b>    | 2,618,791                  |                    |
| <b>b</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 | <b>4b</b>    | 2,851,184                  |                    |
| <b>5</b> Effective interest rate                                                                                                                                                                | <b>5</b>     | 8.29 %                     |                    |
| <b>6</b> Target normal cost                                                                                                                                                                     | <b>6</b>     | 45,332                     |                    |

**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

690 CANTON STREET

Firm name

WESTWOOD

MA 02090

Address of the firm

9-20-2010

Date

08-06295

Most recent enrollment number

(781) 691-2000

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 |
|----------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (Item 13 from prior year) ..... | 20                    | 0                      |
| <b>8</b> Portion used to offset prior year's funding requirement (Item 35 from prior year) .....         | 20                    | 0                      |
| <b>9</b> Amount remaining (Item 7 minus item 8) .....                                                    | 0                     | 0                      |
| <b>10</b> Interest on item 9 using prior year's actual return of <u>(24.86)%</u> .....                   |                       |                        |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                           |                       |                        |
| <b>a</b> Excess contributions (Item 38 from prior year) .....                                            |                       | 0                      |
| <b>b</b> Interest on (a) using prior year's effective rate of <u>6.07 %</u> .....                        |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....            |                       | 0                      |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                          |                       | 0                      |
| <b>12</b> Reduction in balances due to elections or deemed elections .....                               | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (item 9 + item 10 + item 11d - item 12) .....             | 0                     | 0                      |

**Part III Funding percentages**

|                                                                                                                                                                            |           |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 64.35 % |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 64.35 % |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 67.24 % |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | 63.23 % |

**Part IV Contributions and liquidity shortfalls**

| <b>18</b> Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                 |                          |                                   |                                 |
|------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| (a) Date<br>(MM-DD-YYYY)                                                                 | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 04/14/2009                                                                               | 43,931                            |                                 |                          |                                   |                                 |
| 07/14/2009                                                                               | 43,931                            |                                 |                          |                                   |                                 |
| 10/15/2009                                                                               | 43,931                            |                                 |                          |                                   |                                 |
| 01/15/2010                                                                               | 43,931                            |                                 |                          |                                   |                                 |
| 09/15/2010                                                                               | 372,532                           |                                 |                          |                                   |                                 |
| <b>Totals ▶</b>                                                                          |                                   |                                 | <b>18(b)</b>             | 548,256                           | <b>18(c)</b> 0                  |

|                                                                                                                                      |                    |
|--------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| <b>19</b> Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year: |                    |
| <b>a</b> Contributions allocated toward unpaid minimum required contribution from prior years. ....                                  | <b>19a</b> 0       |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                                   | <b>19b</b> 0       |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....              | <b>19c</b> 492,026 |

|                                                                                                                    |                                                                     |
|--------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>20</b> Quarterly contributions and liquidity shortfalls:                                                        |                                                                     |
| <b>a</b> Did the plan have a "funding shortfall" for the prior year? .....                                         | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>b</b> If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ..... | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>c</b> If 20a is "Yes," see instructions and complete the following table as applicable:                         |                                                                     |

| Liquidity shortfall as of end of Quarter of this plan year |         |         |         |
|------------------------------------------------------------|---------|---------|---------|
| (1) 1st                                                    | (2) 2nd | (3) 3rd | (4) 4th |
| 0                                                          | 0       | 0       | 0       |

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

|                                                                                                                                                                                              |                   |                   |                   |                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|----------------------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                   |                   |                   |                                                                |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>% | 2nd segment:<br>% | 3rd segment:<br>% | <input checked="" type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....                                                                                                                                                 |                   |                   |                   | <b>21b</b> 2                                                   |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                   |                   |                   | <b>22</b> 63                                                   |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                   |                   |                   |                                                                |

**Part VI Miscellaneous items**

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

**Part VII Reconciliation of unpaid minimum required contributions for prior years**

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

**Part VIII Minimum required contribution for current year**

|                                                                                                                                                                                      |                     |                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|
| <b>31</b> Target normal cost, adjusted, if applicable (see instructions) .....                                                                                                       | <b>31</b>           | 45,332             |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 979,916             | 193,799            |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |
| <b>33</b> 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 ..... | <b>33</b>           | 0                  |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33) .....                                                  | <b>34</b>           | 239,131            |
| <b>35</b> Balances used to offset funding requirement .....                                                                                                                          | Carryover balance   | Prefunding balance |
|                                                                                                                                                                                      | 0                   | 0                  |
| <b>36</b> Additional cash requirement (item 34 minus item 35) .....                                                                                                                  | <b>36</b>           | 239,131            |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) .....                                                  | <b>37</b>           | 492,026            |
| <b>38</b> Interest-adjusted excess contributions for current year (see instructions) .....                                                                                           | <b>38</b>           | 252,895            |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) .....                                                                      | <b>39</b>           | 0                  |
| <b>40</b> Unpaid minimum required contribution for all years .....                                                                                                                   | <b>40</b>           | 0                  |

**Attachment to 2009 Form 5500**  
**Schedule SB, line 4 - Additional Information for Plans in At-Risk Status**

|                                                                                   |                               |
|-----------------------------------------------------------------------------------|-------------------------------|
| <b>Plan Name</b> <u>Mansfield Plumbing Products LLC Cash Balance Pension Plan</u> | <b>EIN:</b> <u>31-1739929</u> |
| <b>Plan Sponsor's Name</b> <u>Mansfield Plumbing Products LLC</u>                 | <b>PN:</b> <u>008</u>         |

Describe the at-risk assumptions for the assumed form of payment.

Everyone was assumed to take a lump sum.

**ATTACHMENT TO 2009 SCHEDULE SB (FORM 5500)**

**Mansfield Plumbing Products Cash Balance Pension Plan**

**EIN/PN: 31-1739929/008**

**Item 22: Weighted average retirement age**

Expected Age at Retirement

| <u>Age</u> | <u>p</u> | <u>q</u> | <u>pxq</u> | <u>E(Ret.Age)</u> |
|------------|----------|----------|------------|-------------------|
| 55         | 1000.00  | 0.050    | 50.00      | 2750.00           |
| 56         | 950.00   | 0.050    | 47.50      | 2660.00           |
| 57         | 902.50   | 0.050    | 45.13      | 2572.13           |
| 58         | 857.38   | 0.050    | 42.87      | 2486.39           |
| 59         | 814.51   | 0.050    | 40.73      | 2402.79           |
| 60         | 773.78   | 0.050    | 38.69      | 2321.34           |
| 61         | 735.09   | 0.100    | 73.51      | 4484.06           |
| 62         | 661.58   | 0.200    | 132.32     | 8203.63           |
| 63         | 529.27   | 0.100    | 52.93      | 3334.38           |
| 64         | 476.34   | 0.050    | 23.82      | 1524.29           |
| 65         | 452.52   | 0.720    | 325.82     | 21178.06          |
| 66         | 126.71   | 0.320    | 40.55      | 2676.04           |
| 67         | 86.16    | 0.340    | 29.29      | 1962.73           |
| 68         | 56.87    | 0.380    | 21.61      | 1469.41           |
| 69         | 35.26    | 0.420    | 14.81      | 1021.74           |
| 70         | 20.45    | 1.000    | 20.45      | <u>1431.43</u>    |
|            |          |          |            | 62478.40          |
|            |          |          |            | <u>÷ 1000</u>     |
|            |          |          |            | 63                |

## **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

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

- Rates for the month of October preceding the valuation date (Changed from 2008 which used December preceding valuation date)
- Full yield curve of corporate bond rates (Changed from 2008 which used Segment Rates)

### **Asset Valuation Method**

The value of plan assets is set equal to the average of the fair market value of assets on the valuation date and the adjusted fair market value of assets (including expected earnings) determined for the two earlier annual determination dates. The resulting average value must be constrained so that it falls between 90 and 110 percent of the fair market value of assets on the valuation date. This method was changed from 2008 which used market value of assets.

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

**Actuarial Assumptions**

**Economic Assumptions**

Interest Rates:

| Funding Target and PBGC Liability (Illustrative Rates) |  |       |
|--------------------------------------------------------|--|-------|
| - Initial Duration Spot Rate                           |  | 5.45% |
| - 10 <sup>th</sup> Duration Spot Rate                  |  | 8.81% |
| - 20 <sup>th</sup> Duration Spot Rate                  |  | 8.22% |
|                                                        |  |       |
| Effective Interest Rate                                |  | 8.29% |

FAS 35 Assumed Investment Return 8.00%

Annual rates of increase:

|                                                 |     |
|-------------------------------------------------|-----|
| - Salaries                                      | N/A |
| - Future Social Security wage bases             | N/A |
| - Statutory limits on compensation and benefits | N/A |

**Demographic Assumptions**

Mortality:

|                         |                                           |
|-------------------------|-------------------------------------------|
| - Funding Target / PBGC | IRS 2008 Static Mortality Table (dynamic) |
| - FAS 35                | RP-2000 Combined Healthy Mortality Table  |

Retirement: Rates of retirement as follows:

|       |       |       |       |        |
|-------|-------|-------|-------|--------|
| 55-60 | 5.0%  | 66    | 32.0% | 61     |
| 10.0% | 67    | 34.0% | 62    | 20.0%  |
| 68    | 38.0% | 63    | 10.0% | 69     |
| 42.0% | 64    | 5.0%  | 70    | 100.0% |
| 65    | 72.0% |       |       |        |

Disability: None

Terminations: Illustrative annual rates of withdrawal as follows:

| <u>Age</u> | <u>Male</u> | <u>Female</u> |
|------------|-------------|---------------|
| 25         | 15.7%       | 24.9%         |
| 40         | 4.1%        | 4.4%          |
| 55         | 0.9%        | 1.2%          |

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

**Actuarial Assumptions**

**Miscellaneous Assumptions**

|                                       |                                                                                   |
|---------------------------------------|-----------------------------------------------------------------------------------|
| Form of Payment:                      | Lump Sum for participants with a cash balance account;<br>Life Annuity, otherwise |
| Expenses:                             | Equal to prior year's actual expenses                                             |
| Percent Married:                      | 100%                                                                              |
| Spouse's Age:                         | Wives assumed to be the same age as their husbands                                |
| Cash Balance Interest Crediting Rate: | 4% per year                                                                       |

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

**Summary of Plan Provisions**

|                                                   |                                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Effective Dates:                                  | Original Plan: January 1, 1996<br>Most Recent Amendment: July 31, 2007                                                                                                                                                                                                                                                                             |
| Employee:                                         | Each salaried Employee (and specified non-bargaining hourly employees) of an Employing Unit which has adopted the Plan.                                                                                                                                                                                                                            |
| Eligibility Requirements:                         | None unless employee is scheduled for less than 1,000 hours per year, then completion of one year with 1,000 hours is required.                                                                                                                                                                                                                    |
| Plan Entry Date:                                  | Immediate for employees schedule to work 1,000 hours.<br>Otherwise, the last day of the year of hire or plan year during which 1,000 hours is worked. Plan entry was frozen effective April 1, 2005. No employee hired after this date shall become a participant in the plan.                                                                     |
| Year of Service<br>(Benefit Accrual and Vesting): | Elapsed time from date of hire. No further benefit service will be accrued after July 31, 2007.                                                                                                                                                                                                                                                    |
| Normal Retirement Date:                           | First of the month coincident with or next following attained age 65.                                                                                                                                                                                                                                                                              |
| Compensation:                                     | Compensation means the annual basic wage paid inclusive of (i) and (ii), but exclusive of (iii):<br>(i) overtime, bonus, and commissions,<br>(ii) 401(k) contributions on behalf of an individual,<br>(iii) severance compensation and other extraordinary items of compensation.<br>Compensation earned after July 31, 2007 shall be disregarded. |
| Normal Retirement Benefit:                        | Monthly benefit provided by the Account Balance.                                                                                                                                                                                                                                                                                                   |
| Normal Form of Benefit:                           | The normal form of benefit payable to a participant shall be an annuity for the life of that participant and, if married, inclusive of 50% continuation after the participant's death to his or her spouse.                                                                                                                                        |
| Accrued Benefit:                                  | Accrued Benefit means, at the time of reference, an annual amount of benefit in the form of a single life                                                                                                                                                                                                                                          |

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

**Summary of Plan Provisions**

annuity, commencing at Normal Retirement Date, where the single life annuity is the Actuarial Equivalent of the current value of the Account Balance.

**Early Retirement Benefit:**

An actively employed Participant who has attained age 55 may elect to retire prior to his Normal Retirement Date. In such case, he shall receive a Retirement Benefit, commencing on his Normal Retirement Date, equal to his vested Accrued Benefit as of his Normal Retirement Date.

In lieu of such Retirement Benefit commencing on his Normal Retirement Date, the Participant may, at any time on or after his termination of employment, elect a reduced Retirement Benefit to commence as of the first day of any month thereafter which is prior to his Normal Retirement Date. In such case, the Participant shall receive a Retirement Benefit which is the Actuarial Equivalent of his vested Accrued Benefit Commencement Date.

**Late Retirement Benefit:**

If a Participant remains employed beyond his Normal Retirement Date, he shall be entitled to receive a Retirement Benefit equal to his Accrued Benefit as of his Late Retirement Date, commencing on his Late Retirement Date.

**Vesting:**

In the event of termination of employment, the percentage of the Accrued Benefit to which a Participant shall have a nonforfeitable right shall be determined from the following table by reference to the completed years of Service at the date of termination of employment:

| Completed Years<br>of Service | Percentage of<br>Accrued Benefit |
|-------------------------------|----------------------------------|
| Less than 3                   | 0%                               |
| 3 or more                     | 100%                             |

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

|                                   |
|-----------------------------------|
| <b>Summary of Plan Provisions</b> |
|-----------------------------------|

|                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Account Balance:              | The Account established and maintained for each Participant. Such Accounts are intended only as bookkeeping accounts and neither the maintenance nor the credits thereto shall be considered an allocation of any assets to such Account. Benefits provided under the Plan shall be considered an allocation of any assets to such Account. Benefits provided under the Plan shall be paid from the general assets of the fund.                                                 |
| Initial Account Balance:      | The present value of the benefit accrued by a participant at the date that cash balance accounts were established in the plan. This present value was based on an interest rate of 8% and a mortality after assumed commencement of UP-1984.                                                                                                                                                                                                                                    |
| Account Pay Credits:          | 5% of Monthly Compensation credited at the end of each month if service as of that date is less than 15 years.<br>6.5% of Monthly Compensation credited at the end of each month if service as of that date is 15 years or more.<br>No further pay credits shall be credited after July 31, 2007.                                                                                                                                                                               |
| Account Interest Credits:     | Credited at the end of each month. The rate is the one month average of One-Year Treasury Constant Maturities for the 12 months ending the November 30 prior to the plan year the interest is credited in. If this average rate is not a multiple of $\frac{1}{4}\%$ , the closest higher interest rate which is a multiple of $\frac{1}{4}\%$ is used.                                                                                                                         |
| Pre-Retirement Death Benefit: | <p>A benefit shall be payable to a participant's Beneficiary in accordance with (a) or (b) below as applicable and subject to adjustment as provided for in (c) below:</p> <p>For Non Spousal beneficiaries, there shall be paid to such Beneficiary as of the first day of the month following the month in which the Participant's death occurs an amount equal to the value of his Account as of the last day of the month in which the death of the Participant occurs.</p> |

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

|                                   |
|-----------------------------------|
| <b>Summary of Plan Provisions</b> |
|-----------------------------------|

- (a) If the Participant's Beneficiary is the spouse, such spouse shall be entitled to receive a Retirement Benefit for life commencing on the date the Participant would have attained Normal Retirement Date if he had survived to such date. Such benefit to the spouse shall be a single life annuity, payable monthly, where such annuity is the Actuarial Equivalent of the Accrued Benefit to which such Participant would have been entitled had he terminated employment on his date of death, survived to his Normal Retirement Date, and commenced to receive a Retirement Benefit as of such date. Notwithstanding the foregoing, the spouse of a Participant may elect to commence receiving a Retirement Benefit for life in the form of a single life annuity commencing on the first day of any month on or after the date the Participant died. The monthly amount of such benefit to the spouse shall equal the monthly amount payable under a single life annuity where such single life annuity is the Actuarial Equivalent of the Retirement Benefit to which such Participant would have been entitled had he terminated employment on his date of death, survived to such commencement date, and commenced to receive a Retirement Benefit as of such date. Alternatively, the spouse may request to receive, in lieu of any other benefits under the Plan, a distribution of the value of the Participant's Account as of his date of death, payable as soon as practicable after the Participant's death.
- (c) The foregoing provisions shall apply in the case of the death of a Vested Terminated Participant who was less than 100% vested on his termination of employment only with respect to that portion of his Account (or Accrued Benefit) in which he is so vested on his date of death.

**Attachment to 2009 Form 5500**  
**Schedule SB, line 25 - Change in Method**

**Plan Name** Mansfield Plumbing Products LLC Cash Balance Pension Plan **EIN:** 31-1739929  
**Plan Sponsor's Name** Mansfield Plumbing Products LLC **PN:** 008

**Describe the change:**

The asset method was changed from Market Value of Assets to Asset Averaging. The Actuarial Value of Assets is set equal to the average of the fair market value of assets on the valuation date and the adjusted fair market value of assets (including expected earnings) determined for the two earlier annual determination dates. The resulting average value must be constrained so that it falls between 90 and 110 percent of the fair market value of assets on the measurement date.

The interest discounting methodology for determining the Plan's Funding Target was changed from the Segment Rates (with a December lookback month) to the Full Yield Curve (with an October lookback month).

There were no other changes in methods other than those mandated to remain in compliance with IRS standards (specifically, the mortality table with static projections has been updated by one year).

**ATTACHMENT TO 2009 SCHEDULE SB (FORM 5500)**

**Mansfield Plumbing Products LLC Cash Balance Pension Plan**

**EIN/PN: 31-1739929/008**

**Item 26--Schedule of Active Participant Data**

**YEARS OF CREDITED SERVICE**

| <b>Attained Age</b> | <b>Under 1<br/>No.</b> | <b>1 to 4<br/>No.</b> | <b>5 to 9<br/>No.</b> | <b>10 to 14<br/>No.</b> | <b>15 to 19<br/>No.</b> | <b>20 to 24<br/>No.</b> | <b>25 to 29<br/>No.</b> | <b>30 to 34<br/>No.</b> | <b>35 to 39<br/>No.</b> | <b>40 &amp; up<br/>No.</b> | <b>Total</b> |
|---------------------|------------------------|-----------------------|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------------|--------------|
| Under 25            | 0                      | 0                     | 0                     | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                          | 0            |
| 25 to 29            | 0                      | 1                     | 1                     | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                          | 2            |
| 30 to 34            | 0                      | 2                     | 2                     | 6                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                          | 10           |
| 35 to 39            | 0                      | 0                     | 1                     | 6                       | 1                       | 0                       | 0                       | 0                       | 0                       | 0                          | 8            |
| 40 to 44            | 0                      | 1                     | 1                     | 2                       | 3                       | 2                       | 1                       | 0                       | 0                       | 0                          | 10           |
| 45 to 49            | 0                      | 0                     | 1                     | 3                       | 0                       | 0                       | 2                       | 0                       | 0                       | 0                          | 6            |
| 50 to 54            | 0                      | 0                     | 5                     | 1                       | 0                       | 2                       | 2                       | 3                       | 0                       | 0                          | 13           |
| 55 to 59            | 0                      | 4                     | 1                     | 1                       | 2                       | 2                       | 0                       | 1                       | 3                       | 1                          | 15           |
| 60 to 64            | 0                      | 1                     | 1                     | 2                       | 0                       | 0                       | 0                       | 0                       | 3                       | 2                          | 9            |
| 65 to 69            | 0                      | 0                     | 0                     | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 2                          | 2            |
| 70 & up             | 0                      | 0                     | 0                     | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 2                          | 2            |
|                     | <b>0</b>               | <b>9</b>              | <b>13</b>             | <b>21</b>               | <b>6</b>                | <b>6</b>                | <b>5</b>                | <b>4</b>                | <b>6</b>                | <b>7</b>                   | <b>77</b>    |

[illegible]

**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.

|                                                                                                                                           |  |                                                                                                                                                         |     |
|-------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>A</b> Name of plan                                                                                                                     |  | <b>B</b> Three-digit plan number (PN)                                                                                                                   | 008 |
| Mansfield Plumbing Products LLC Cash Balance Pension Plan                                                                                 |  |                                                                                                                                                         |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF                                                                  |  | <b>D</b> Employer Identification Number (EIN)                                                                                                           |     |
| Mansfield Plumbing Products LLC                                                                                                           |  | 31-1739929                                                                                                                                              |     |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B |  | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |     |

**Part I Basic Information**

|                                                                                                                                                                                                 |                                               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>1</b> Enter the valuation date:                                                                                                                                                              | Month <u>1</u> Day <u>1</u> Year <u>2009</u>  |
| <b>2</b> Assets:                                                                                                                                                                                |                                               |
| <b>a</b> Market value                                                                                                                                                                           | <b>2a</b> 1,532,140                           |
| <b>b</b> Actuarial value                                                                                                                                                                        | <b>2b</b> 1,685,354                           |
| <b>3</b> Funding target/participant count breakdown                                                                                                                                             | (1) Number of participants (2) Funding Target |
| <b>a</b> For retired participants and beneficiaries receiving payment                                                                                                                           | <b>3a</b> 20 372,333                          |
| <b>b</b> For terminated vested participants                                                                                                                                                     | <b>3b</b> 57 773,349                          |
| <b>c</b> For active participants:                                                                                                                                                               |                                               |
| (1) Non-vested benefits                                                                                                                                                                         | <b>3c(1)</b> 78,228                           |
| (2) Vested benefits                                                                                                                                                                             | <b>3c(2)</b> 1,441,360                        |
| (3) Total active                                                                                                                                                                                | <b>3c(3)</b> 77 1,519,588                     |
| <b>d</b> Total                                                                                                                                                                                  | <b>3d</b> 154 2,665,270                       |
| <b>4</b> If the plan is at-risk, check the box and complete items (a) and (b) <input checked="" type="checkbox"/>                                                                               |                                               |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions                                                                                                                             | <b>4a</b> 2,618,791                           |
| <b>b</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 | <b>4b</b> 2,851,184                           |
| <b>5</b> Effective interest rate                                                                                                                                                                | <b>5</b> 8.29 %                               |
| <b>6</b> Target normal cost                                                                                                                                                                     | <b>6</b> 45,332                               |

**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

690 CANTON STREET

Firm name

WESTWOOD

MA 02090

Address of the firm

9-20-2010

Date

08-06295

Most recent enrollment number

(781) 691-2000

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 |
|----------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (Item 13 from prior year) ..... | 20                    | 0                      |
| <b>8</b> Portion used to offset prior year's funding requirement (Item 35 from prior year) .....         | 20                    | 0                      |
| <b>9</b> Amount remaining (Item 7 minus item 8) .....                                                    | 0                     | 0                      |
| <b>10</b> Interest on item 9 using prior year's actual return of <u>(24.86)%</u> .....                   |                       |                        |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                           |                       |                        |
| <b>a</b> Excess contributions (Item 38 from prior year) .....                                            |                       | 0                      |
| <b>b</b> Interest on (a) using prior year's effective rate of <u>6.07 %</u> .....                        |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....            |                       | 0                      |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                          |                       | 0                      |
| <b>12</b> Reduction in balances due to elections or deemed elections .....                               | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (item 9 + item 10 + item 11d - item 12) .....             | 0                     | 0                      |

**Part III Funding percentages**

|                                                                                                                                                                            |           |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 64.35 % |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 64.35 % |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 67.24 % |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | 63.23 % |

**Part IV Contributions and liquidity shortfalls**

| <b>18</b> Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                 |                          |                                   |                                 |
|------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| (a) Date<br>(MM-DD-YYYY)                                                                 | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 04/14/2009                                                                               | 43,931                            |                                 |                          |                                   |                                 |
| 07/14/2009                                                                               | 43,931                            |                                 |                          |                                   |                                 |
| 10/15/2009                                                                               | 43,931                            |                                 |                          |                                   |                                 |
| 01/15/2010                                                                               | 43,931                            |                                 |                          |                                   |                                 |
| 09/15/2010                                                                               | 372,532                           |                                 |                          |                                   |                                 |
| <b>Totals ▶</b>                                                                          |                                   |                                 | <b>18(b)</b>             | 548,256                           | <b>18(c)</b> 0                  |

|                                                                                                                                      |            |         |
|--------------------------------------------------------------------------------------------------------------------------------------|------------|---------|
| <b>19</b> Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year: |            |         |
| <b>a</b> Contributions allocated toward unpaid minimum required contribution from prior years .....                                  | <b>19a</b> | 0       |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                                   | <b>19b</b> | 0       |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....              | <b>19c</b> | 492,026 |

|                                                                                                                    |                                                                     |
|--------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>20</b> Quarterly contributions and liquidity shortfalls:                                                        |                                                                     |
| <b>a</b> Did the plan have a "funding shortfall" for the prior year? .....                                         | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>b</b> If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ..... | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>c</b> If 20a is "Yes," see instructions and complete the following table as applicable:                         |                                                                     |

| Liquidity shortfall as of end of Quarter of this plan year |         |         |         |
|------------------------------------------------------------|---------|---------|---------|
| (1) 1st                                                    | (2) 2nd | (3) 3rd | (4) 4th |
| 0                                                          | 0       | 0       | 0       |

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

|                                                                                                                                                                                              |                   |                   |                   |                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|----------------------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                   |                   |                   |                                                                |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>% | 2nd segment:<br>% | 3rd segment:<br>% | <input checked="" type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....                                                                                                                                                 |                   |                   |                   | <b>21b</b> 2                                                   |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                   |                   |                   | <b>22</b> 63                                                   |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                   |                   |                   |                                                                |

**Part VI Miscellaneous items**

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

**Part VII Reconciliation of unpaid minimum required contributions for prior years**

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

**Part VIII Minimum required contribution for current year**

|                                                                                                                                                                                      |                     |                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|
| <b>31</b> Target normal cost, adjusted, if applicable (see instructions) .....                                                                                                       | <b>31</b>           | 45,332             |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 979,916             | 193,799            |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |
| <b>33</b> 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 ..... | <b>33</b>           | 0                  |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33) .....                                                  | <b>34</b>           | 239,131            |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance |
| <b>35</b> Balances used to offset funding requirement .....                                                                                                                          | 0                   | 0                  |
| <b>36</b> Additional cash requirement (item 34 minus item 35) .....                                                                                                                  | <b>36</b>           | 239,131            |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) .....                                                  | <b>37</b>           | 492,026            |
| <b>38</b> Interest-adjusted excess contributions for current year (see instructions) .....                                                                                           | <b>38</b>           | 252,895            |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) .....                                                                      | <b>39</b>           | 0                  |
| <b>40</b> Unpaid minimum required contribution for all years .....                                                                                                                   | <b>40</b>           | 0                  |

**Attachment to 2009 Form 5500**  
**Schedule SB, line 4 - Additional Information for Plans in At-Risk Status**

|                                                                                   |                               |
|-----------------------------------------------------------------------------------|-------------------------------|
| <b>Plan Name</b> <u>Mansfield Plumbing Products LLC Cash Balance Pension Plan</u> | <b>EIN:</b> <u>31-1739929</u> |
| <b>Plan Sponsor's Name</b> <u>Mansfield Plumbing Products LLC</u>                 | <b>PN:</b> <u>008</u>         |

Describe the at-risk assumptions for the assumed form of payment.

Everyone was assumed to take a lump sum.

**ATTACHMENT TO 2009 SCHEDULE SB (FORM 5500)**

**Mansfield Plumbing Products Cash Balance Pension Plan**

**EIN/PN: 31-1739929/008**

**Item 22: Weighted average retirement age**

Expected Age at Retirement

| <u>Age</u> | <u>p</u> | <u>q</u> | <u>pxq</u> | <u>E(Ret.Age)</u> |
|------------|----------|----------|------------|-------------------|
| 55         | 1000.00  | 0.050    | 50.00      | 2750.00           |
| 56         | 950.00   | 0.050    | 47.50      | 2660.00           |
| 57         | 902.50   | 0.050    | 45.13      | 2572.13           |
| 58         | 857.38   | 0.050    | 42.87      | 2486.39           |
| 59         | 814.51   | 0.050    | 40.73      | 2402.79           |
| 60         | 773.78   | 0.050    | 38.69      | 2321.34           |
| 61         | 735.09   | 0.100    | 73.51      | 4484.06           |
| 62         | 661.58   | 0.200    | 132.32     | 8203.63           |
| 63         | 529.27   | 0.100    | 52.93      | 3334.38           |
| 64         | 476.34   | 0.050    | 23.82      | 1524.29           |
| 65         | 452.52   | 0.720    | 325.82     | 21178.06          |
| 66         | 126.71   | 0.320    | 40.55      | 2676.04           |
| 67         | 86.16    | 0.340    | 29.29      | 1962.73           |
| 68         | 56.87    | 0.380    | 21.61      | 1469.41           |
| 69         | 35.26    | 0.420    | 14.81      | 1021.74           |
| 70         | 20.45    | 1.000    | 20.45      | <u>1431.43</u>    |
|            |          |          |            | 62478.40          |
|            |          |          |            | <u>÷ 1000</u>     |
|            |          |          |            | 63                |

## **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

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

- Rates for the month of October preceding the valuation date (Changed from 2008 which used December preceding valuation date)
- Full yield curve of corporate bond rates (Changed from 2008 which used Segment Rates)

### **Asset Valuation Method**

The value of plan assets is set equal to the average of the fair market value of assets on the valuation date and the adjusted fair market value of assets (including expected earnings) determined for the two earlier annual determination dates. The resulting average value must be constrained so that it falls between 90 and 110 percent of the fair market value of assets on the valuation date. This method was changed from 2008 which used market value of assets.

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

**Actuarial Assumptions**

**Economic Assumptions**

Interest Rates:

| Funding Target and PBGC Liability (Illustrative Rates) |  |       |
|--------------------------------------------------------|--|-------|
| - Initial Duration Spot Rate                           |  | 5.45% |
| - 10 <sup>th</sup> Duration Spot Rate                  |  | 8.81% |
| - 20 <sup>th</sup> Duration Spot Rate                  |  | 8.22% |
|                                                        |  |       |
| Effective Interest Rate                                |  | 8.29% |

FAS 35 Assumed Investment Return 8.00%

Annual rates of increase:

|                                                 |     |
|-------------------------------------------------|-----|
| - Salaries                                      | N/A |
| - Future Social Security wage bases             | N/A |
| - Statutory limits on compensation and benefits | N/A |

**Demographic Assumptions**

Mortality:

|                         |                                           |
|-------------------------|-------------------------------------------|
| - Funding Target / PBGC | IRS 2008 Static Mortality Table (dynamic) |
| - FAS 35                | RP-2000 Combined Healthy Mortality Table  |

Retirement: Rates of retirement as follows:

|       |       |       |       |        |
|-------|-------|-------|-------|--------|
| 55-60 | 5.0%  | 66    | 32.0% | 61     |
| 10.0% | 67    | 34.0% | 62    | 20.0%  |
| 68    | 38.0% | 63    | 10.0% | 69     |
| 42.0% | 64    | 5.0%  | 70    | 100.0% |
| 65    | 72.0% |       |       |        |

Disability: None

Terminations: Illustrative annual rates of withdrawal as follows:

| <u>Age</u> | <u>Male</u> | <u>Female</u> |
|------------|-------------|---------------|
| 25         | 15.7%       | 24.9%         |
| 40         | 4.1%        | 4.4%          |
| 55         | 0.9%        | 1.2%          |

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

**Actuarial Assumptions**

**Miscellaneous Assumptions**

|                                       |                                                                                   |
|---------------------------------------|-----------------------------------------------------------------------------------|
| Form of Payment:                      | Lump Sum for participants with a cash balance account;<br>Life Annuity, otherwise |
| Expenses:                             | Equal to prior year's actual expenses                                             |
| Percent Married:                      | 100%                                                                              |
| Spouse's Age:                         | Wives assumed to be the same age as their husbands                                |
| Cash Balance Interest Crediting Rate: | 4% per year                                                                       |

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

**Summary of Plan Provisions**

Effective Dates: Original Plan: January 1, 1996  
Most Recent Amendment: July 31, 2007

Employee: Each salaried Employee (and specified non-bargaining hourly employees) of an Employing Unit which has adopted the Plan.

Eligibility Requirements: None unless employee is scheduled for less than 1,000 hours per year, then completion of one year with 1,000 hours is required.

Plan Entry Date: Immediate for employees schedule to work 1,000 hours.  
Otherwise, the last day of the year of hire or plan year during which 1,000 hours is worked. Plan entry was frozen effective April 1, 2005. No employee hired after this date shall become a participant in the plan.

Year of Service  
(Benefit Accrual and Vesting): Elapsed time from date of hire. No further benefit service will be accrued after July 31, 2007.

Normal Retirement Date: First of the month coincident with or next following attained age 65.

Compensation: Compensation means the annual basic wage paid inclusive of (i) and (ii), but exclusive of (iii):  
(i) overtime, bonus, and commissions,  
(ii) 401(k) contributions on behalf of an individual,  
(iii) severance compensation and other extraordinary items of compensation.  
Compensation earned after July 31, 2007 shall be disregarded.

Normal Retirement Benefit: Monthly benefit provided by the Account Balance.

Normal Form of Benefit: The normal form of benefit payable to a participant shall be an annuity for the life of that participant and, if married, inclusive of 50% continuation after the participant's death to his or her spouse.

Accrued Benefit: Accrued Benefit means, at the time of reference, an annual amount of benefit in the form of a single life

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

**Summary of Plan Provisions**

annuity, commencing at Normal Retirement Date, where the single life annuity is the Actuarial Equivalent of the current value of the Account Balance.

**Early Retirement Benefit:**

An actively employed Participant who has attained age 55 may elect to retire prior to his Normal Retirement Date. In such case, he shall receive a Retirement Benefit, commencing on his Normal Retirement Date, equal to his vested Accrued Benefit as of his Normal Retirement Date.

In lieu of such Retirement Benefit commencing on his Normal Retirement Date, the Participant may, at any time on or after his termination of employment, elect a reduced Retirement Benefit to commence as of the first day of any month thereafter which is prior to his Normal Retirement Date. In such case, the Participant shall receive a Retirement Benefit which is the Actuarial Equivalent of his vested Accrued Benefit Commencement Date.

**Late Retirement Benefit:**

If a Participant remains employed beyond his Normal Retirement Date, he shall be entitled to receive a Retirement Benefit equal to his Accrued Benefit as of his Late Retirement Date, commencing on his Late Retirement Date.

**Vesting:**

In the event of termination of employment, the percentage of the Accrued Benefit to which a Participant shall have a nonforfeitable right shall be determined from the following table by reference to the completed years of Service at the date of termination of employment:

| Completed Years<br>of Service | Percentage of<br>Accrued Benefit |
|-------------------------------|----------------------------------|
| Less than 3                   | 0%                               |
| 3 or more                     | 100%                             |

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

|                                   |
|-----------------------------------|
| <b>Summary of Plan Provisions</b> |
|-----------------------------------|

|                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Account Balance:              | The Account established and maintained for each Participant. Such Accounts are intended only as bookkeeping accounts and neither the maintenance nor the credits thereto shall be considered an allocation of any assets to such Account. Benefits provided under the Plan shall be considered an allocation of any assets to such Account. Benefits provided under the Plan shall be paid from the general assets of the fund.                                                 |
| Initial Account Balance:      | The present value of the benefit accrued by a participant at the date that cash balance accounts were established in the plan. This present value was based on an interest rate of 8% and a mortality after assumed commencement of UP-1984.                                                                                                                                                                                                                                    |
| Account Pay Credits:          | 5% of Monthly Compensation credited at the end of each month if service as of that date is less than 15 years.<br>6.5% of Monthly Compensation credited at the end of each month if service as of that date is 15 years or more.<br>No further pay credits shall be credited after July 31, 2007.                                                                                                                                                                               |
| Account Interest Credits:     | Credited at the end of each month. The rate is the one month average of One-Year Treasury Constant Maturities for the 12 months ending the November 30 prior to the plan year the interest is credited in. If this average rate is not a multiple of $\frac{1}{4}\%$ , the closest higher interest rate which is a multiple of $\frac{1}{4}\%$ is used.                                                                                                                         |
| Pre-Retirement Death Benefit: | <p>A benefit shall be payable to a participant's Beneficiary in accordance with (a) or (b) below as applicable and subject to adjustment as provided for in (c) below:</p> <p>For Non Spousal beneficiaries, there shall be paid to such Beneficiary as of the first day of the month following the month in which the Participant's death occurs an amount equal to the value of his Account as of the last day of the month in which the death of the Participant occurs.</p> |

|                                   |
|-----------------------------------|
| <b>Summary of Plan Provisions</b> |
|-----------------------------------|

- (a) If the Participant's Beneficiary is the spouse, such spouse shall be entitled to receive a Retirement Benefit for life commencing on the date the Participant would have attained Normal Retirement Date if he had survived to such date. Such benefit to the spouse shall be a single life annuity, payable monthly, where such annuity is the Actuarial Equivalent of the Accrued Benefit to which such Participant would have been entitled had he terminated employment on his date of death, survived to his Normal Retirement Date, and commenced to receive a Retirement Benefit as of such date. Notwithstanding the foregoing, the spouse of a Participant may elect to commence receiving a Retirement Benefit for life in the form of a single life annuity commencing on the first day of any month on or after the date the Participant died. The monthly amount of such benefit to the spouse shall equal the monthly amount payable under a single life annuity where such single life annuity is the Actuarial Equivalent of the Retirement Benefit to which such Participant would have been entitled had he terminated employment on his date of death, survived to such commencement date, and commenced to receive a Retirement Benefit as of such date. Alternatively, the spouse may request to receive, in lieu of any other benefits under the Plan, a distribution of the value of the Participant's Account as of his date of death, payable as soon as practicable after the Participant's death.
- (c) The foregoing provisions shall apply in the case of the death of a Vested Terminated Participant who was less than 100% vested on his termination of employment only with respect to that portion of his Account (or Accrued Benefit) in which he is so vested on his date of death.

**Attachment to 2009 Form 5500**  
**Schedule SB, line 25 - Change in Method**

**Plan Name** Mansfield Plumbing Products LLC Cash Balance Pension Plan **EIN:** 31-1739929  
**Plan Sponsor's Name** Mansfield Plumbing Products LLC **PN:** 008

**Describe the change:**

The asset method was changed from Market Value of Assets to Asset Averaging. The Actuarial Value of Assets is set equal to the average of the fair market value of assets on the valuation date and the adjusted fair market value of assets (including expected earnings) determined for the two earlier annual determination dates. The resulting average value must be constrained so that it falls between 90 and 110 percent of the fair market value of assets on the measurement date.

The interest discounting methodology for determining the Plan's Funding Target was changed from the Segment Rates (with a December lookback month) to the Full Yield Curve (with an October lookback month).

There were no other changes in methods other than those mandated to remain in compliance with IRS standards (specifically, the mortality table with static projections has been updated by one year).

**ATTACHMENT TO 2009 SCHEDULE SB (FORM 5500)**

**Mansfield Plumbing Products LLC Cash Balance Pension Plan**

**EIN/PN: 31-1739929/008**

**Item 26--Schedule of Active Participant Data**

**YEARS OF CREDITED SERVICE**

| Attained Age | Under 1 | 1 to 4 | 5 to 9 | 10 to 14 | 15 to 19 | 20 to 24 | 25 to 29 | 30 to 34 | 35 to 39 | 40 & up | Total |
|--------------|---------|--------|--------|----------|----------|----------|----------|----------|----------|---------|-------|
|              | No.     | No.    | No.    | No.      | No.      | No.      | No.      | No.      | No.      | No.     | No.   |
| Under 25     | 0       | 0      | 0      | 0        | 0        | 0        | 0        | 0        | 0        | 0       | 0     |
| 25 to 29     | 0       | 1      | 1      | 0        | 0        | 0        | 0        | 0        | 0        | 0       | 2     |
| 30 to 34     | 0       | 2      | 2      | 6        | 0        | 0        | 0        | 0        | 0        | 0       | 10    |
| 35 to 39     | 0       | 0      | 1      | 6        | 1        | 0        | 0        | 0        | 0        | 0       | 8     |
| 40 to 44     | 0       | 1      | 1      | 2        | 3        | 2        | 1        | 0        | 0        | 0       | 10    |
| 45 to 49     | 0       | 0      | 1      | 3        | 0        | 0        | 2        | 0        | 0        | 0       | 6     |
| 50 to 54     | 0       | 0      | 5      | 1        | 0        | 2        | 2        | 3        | 0        | 0       | 13    |
| 55 to 59     | 0       | 4      | 1      | 1        | 2        | 2        | 0        | 1        | 3        | 1       | 15    |
| 60 to 64     | 0       | 1      | 1      | 2        | 0        | 0        | 0        | 0        | 3        | 2       | 9     |
| 65 to 69     | 0       | 0      | 0      | 0        | 0        | 0        | 0        | 0        | 0        | 2       | 2     |
| 70 & up      | 0       | 0      | 0      | 0        | 0        | 0        | 0        | 0        | 0        | 2       | 2     |
|              | 0       | 9      | 13     | 21       | 6        | 6        | 5        | 4        | 6        | 7       | 77    |

[illegible]

**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.

|                                                                                                                                           |  |                                                                                                                                                         |     |
|-------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>A</b> Name of plan                                                                                                                     |  | <b>B</b> Three-digit plan number (PN)                                                                                                                   | 008 |
| Mansfield Plumbing Products LLC Cash Balance Pension Plan                                                                                 |  |                                                                                                                                                         |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF                                                                  |  | <b>D</b> Employer Identification Number (EIN)                                                                                                           |     |
| Mansfield Plumbing Products LLC                                                                                                           |  | 31-1739929                                                                                                                                              |     |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B |  | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |     |

**Part I Basic Information**

|                                                                                                                                                                                                 |                                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| <b>1</b> Enter the valuation date:                                                                                                                                                              | Month <u>1</u> Day <u>1</u> Year <u>2009</u> |
| <b>2</b> Assets:                                                                                                                                                                                |                                              |
| <b>a</b> Market value                                                                                                                                                                           | <b>2a</b> 1,532,140                          |
| <b>b</b> Actuarial value                                                                                                                                                                        | <b>2b</b> 1,685,354                          |
| <b>3</b> Funding target/participant count breakdown                                                                                                                                             |                                              |
| <b>a</b> For retired participants and beneficiaries receiving payment                                                                                                                           | <b>3a</b> 20 372,333                         |
| <b>b</b> For terminated vested participants                                                                                                                                                     | <b>3b</b> 57 773,349                         |
| <b>c</b> For active participants:                                                                                                                                                               |                                              |
| (1) Non-vested benefits                                                                                                                                                                         | <b>3c(1)</b> 78,228                          |
| (2) Vested benefits                                                                                                                                                                             | <b>3c(2)</b> 1,441,360                       |
| (3) Total active                                                                                                                                                                                | <b>3c(3)</b> 77 1,519,588                    |
| <b>d</b> Total                                                                                                                                                                                  | <b>3d</b> 154 2,665,270                      |
| <b>4</b> If the plan is at-risk, check the box and complete items (a) and (b) <input checked="" type="checkbox"/>                                                                               |                                              |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions                                                                                                                             | <b>4a</b> 2,618,791                          |
| <b>b</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 | <b>4b</b> 2,851,184                          |
| <b>5</b> Effective interest rate                                                                                                                                                                | <b>5</b> 8.29 %                              |
| <b>6</b> Target normal cost                                                                                                                                                                     | <b>6</b> 45,332                              |

**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

690 CANTON STREET

Firm name

WESTWOOD

MA 02090

Address of the firm

9-20-2010

Date

08-06295

Most recent enrollment number

(781) 691-2000

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 |
|----------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (Item 13 from prior year) ..... | 20                    | 0                      |
| <b>8</b> Portion used to offset prior year's funding requirement (Item 35 from prior year) .....         | 20                    | 0                      |
| <b>9</b> Amount remaining (Item 7 minus item 8) .....                                                    | 0                     | 0                      |
| <b>10</b> Interest on item 9 using prior year's actual return of <u>(24.86)%</u> .....                   |                       |                        |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                           |                       |                        |
| <b>a</b> Excess contributions (Item 38 from prior year) .....                                            |                       | 0                      |
| <b>b</b> Interest on (a) using prior year's effective rate of <u>6.07 %</u> .....                        |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....            |                       | 0                      |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                          |                       | 0                      |
| <b>12</b> Reduction in balances due to elections or deemed elections .....                               | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (item 9 + item 10 + item 11d - item 12) .....             | 0                     | 0                      |

**Part III Funding percentages**

|                                                                                                                                                                            |           |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 64.35 % |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 64.35 % |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 67.24 % |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | 63.23 % |

**Part IV Contributions and liquidity shortfalls****18** Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 04/14/2009               | 43,931                            |                                 |                          |                                   |                                 |
| 07/14/2009               | 43,931                            |                                 |                          |                                   |                                 |
| 10/15/2009               | 43,931                            |                                 |                          |                                   |                                 |
| 01/15/2010               | 43,931                            |                                 |                          |                                   |                                 |
| 09/15/2010               | 372,532                           |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ▶</b>          |                                   |                                 | <b>18(b)</b>             | 548,256                           | <b>18(c)</b> 0                  |

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

|                                                                                                                         |            |         |
|-------------------------------------------------------------------------------------------------------------------------|------------|---------|
| <b>a</b> Contributions allocated toward unpaid minimum required contribution from prior years. ....                     | <b>19a</b> | 0       |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                      | <b>19b</b> | 0       |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..... | <b>19c</b> | 492,026 |

**20** Quarterly contributions and liquidity shortfalls:

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

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

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

| Liquidity shortfall as of end of Quarter of this plan year |         |         |         |
|------------------------------------------------------------|---------|---------|---------|
| (1) 1st                                                    | (2) 2nd | (3) 3rd | (4) 4th |
| 0                                                          | 0       | 0       | 0       |

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

|                                                                                                                                                                                              |                   |                   |                   |                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|----------------------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                   |                   |                   |                                                                |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>% | 2nd segment:<br>% | 3rd segment:<br>% | <input checked="" type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....                                                                                                                                                 |                   |                   |                   | <b>21b</b> 2                                                   |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                   |                   |                   | <b>22</b> 63                                                   |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                   |                   |                   |                                                                |

**Part VI Miscellaneous items**

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

**Part VII Reconciliation of unpaid minimum required contributions for prior years**

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

**Part VIII Minimum required contribution for current year**

|                                                                                                                                                                                      |                     |                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|
| <b>31</b> Target normal cost, adjusted, if applicable (see instructions) .....                                                                                                       | <b>31</b>           | 45,332             |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 979,916             | 193,799            |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |
| <b>33</b> 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 ..... | <b>33</b>           | 0                  |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33) .....                                                  | <b>34</b>           | 239,131            |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance |
| <b>35</b> Balances used to offset funding requirement .....                                                                                                                          | 0                   | 0                  |
| <b>36</b> Additional cash requirement (item 34 minus item 35) .....                                                                                                                  | <b>36</b>           | 239,131            |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) .....                                                  | <b>37</b>           | 492,026            |
| <b>38</b> Interest-adjusted excess contributions for current year (see instructions) .....                                                                                           | <b>38</b>           | 252,895            |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) .....                                                                      | <b>39</b>           | 0                  |
| <b>40</b> Unpaid minimum required contribution for all years .....                                                                                                                   | <b>40</b>           | 0                  |

**Attachment to 2009 Form 5500**  
**Schedule SB, line 4 - Additional Information for Plans in At-Risk Status**

|                                                                                   |                               |
|-----------------------------------------------------------------------------------|-------------------------------|
| <b>Plan Name</b> <u>Mansfield Plumbing Products LLC Cash Balance Pension Plan</u> | <b>EIN:</b> <u>31-1739929</u> |
| <b>Plan Sponsor's Name</b> <u>Mansfield Plumbing Products LLC</u>                 | <b>PN:</b> <u>008</u>         |

Describe the at-risk assumptions for the assumed form of payment.

Everyone was assumed to take a lump sum.

**ATTACHMENT TO 2009 SCHEDULE SB (FORM 5500)**

**Mansfield Plumbing Products Cash Balance Pension Plan**

**EIN/PN: 31-1739929/008**

**Item 22: Weighted average retirement age**

Expected Age at Retirement

| <u>Age</u> | p       | q     | pxq    | E(Ret.Age)     |
|------------|---------|-------|--------|----------------|
| 55         | 1000.00 | 0.050 | 50.00  | 2750.00        |
| 56         | 950.00  | 0.050 | 47.50  | 2660.00        |
| 57         | 902.50  | 0.050 | 45.13  | 2572.13        |
| 58         | 857.38  | 0.050 | 42.87  | 2486.39        |
| 59         | 814.51  | 0.050 | 40.73  | 2402.79        |
| 60         | 773.78  | 0.050 | 38.69  | 2321.34        |
| 61         | 735.09  | 0.100 | 73.51  | 4484.06        |
| 62         | 661.58  | 0.200 | 132.32 | 8203.63        |
| 63         | 529.27  | 0.100 | 52.93  | 3334.38        |
| 64         | 476.34  | 0.050 | 23.82  | 1524.29        |
| 65         | 452.52  | 0.720 | 325.82 | 21178.06       |
| 66         | 126.71  | 0.320 | 40.55  | 2676.04        |
| 67         | 86.16   | 0.340 | 29.29  | 1962.73        |
| 68         | 56.87   | 0.380 | 21.61  | 1469.41        |
| 69         | 35.26   | 0.420 | 14.81  | 1021.74        |
| 70         | 20.45   | 1.000 | 20.45  | <u>1431.43</u> |
|            |         |       |        | 62478.40       |
|            |         |       |        | <u>÷ 1000</u>  |
|            |         |       |        | 63             |

## **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

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

- Rates for the month of October preceding the valuation date (Changed from 2008 which used December preceding valuation date)
- Full yield curve of corporate bond rates (Changed from 2008 which used Segment Rates)

### **Asset Valuation Method**

The value of plan assets is set equal to the average of the fair market value of assets on the valuation date and the adjusted fair market value of assets (including expected earnings) determined for the two earlier annual determination dates. The resulting average value must be constrained so that it falls between 90 and 110 percent of the fair market value of assets on the valuation date. This method was changed from 2008 which used market value of assets.

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

**Actuarial Assumptions**

**Economic Assumptions**

Interest Rates:

| Funding Target and PBGC Liability (Illustrative Rates) |  |       |
|--------------------------------------------------------|--|-------|
| - Initial Duration Spot Rate                           |  | 5.45% |
| - 10 <sup>th</sup> Duration Spot Rate                  |  | 8.81% |
| - 20 <sup>th</sup> Duration Spot Rate                  |  | 8.22% |
|                                                        |  |       |
| Effective Interest Rate                                |  | 8.29% |

FAS 35 Assumed Investment Return 8.00%

Annual rates of increase:

|                                                 |     |
|-------------------------------------------------|-----|
| - Salaries                                      | N/A |
| - Future Social Security wage bases             | N/A |
| - Statutory limits on compensation and benefits | N/A |

**Demographic Assumptions**

Mortality:

|                         |                                           |
|-------------------------|-------------------------------------------|
| - Funding Target / PBGC | IRS 2008 Static Mortality Table (dynamic) |
| - FAS 35                | RP-2000 Combined Healthy Mortality Table  |

Retirement: Rates of retirement as follows:

|       |       |       |       |        |
|-------|-------|-------|-------|--------|
| 55-60 | 5.0%  | 66    | 32.0% | 61     |
| 10.0% | 67    | 34.0% | 62    | 20.0%  |
| 68    | 38.0% | 63    | 10.0% | 69     |
| 42.0% | 64    | 5.0%  | 70    | 100.0% |
| 65    | 72.0% |       |       |        |

Disability: None

Terminations: Illustrative annual rates of withdrawal as follows:

| <u>Age</u> | <u>Male</u> | <u>Female</u> |
|------------|-------------|---------------|
| 25         | 15.7%       | 24.9%         |
| 40         | 4.1%        | 4.4%          |
| 55         | 0.9%        | 1.2%          |

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

**Actuarial Assumptions**

**Miscellaneous Assumptions**

|                                       |                                                                                   |
|---------------------------------------|-----------------------------------------------------------------------------------|
| Form of Payment:                      | Lump Sum for participants with a cash balance account;<br>Life Annuity, otherwise |
| Expenses:                             | Equal to prior year's actual expenses                                             |
| Percent Married:                      | 100%                                                                              |
| Spouse's Age:                         | Wives assumed to be the same age as their husbands                                |
| Cash Balance Interest Crediting Rate: | 4% per year                                                                       |

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

**Summary of Plan Provisions**

Effective Dates: Original Plan: January 1, 1996  
Most Recent Amendment: July 31, 2007

Employee: Each salaried Employee (and specified non-bargaining hourly employees) of an Employing Unit which has adopted the Plan.

Eligibility Requirements: None unless employee is scheduled for less than 1,000 hours per year, then completion of one year with 1,000 hours is required.

Plan Entry Date: Immediate for employees schedule to work 1,000 hours.  
Otherwise, the last day of the year of hire or plan year during which 1,000 hours is worked. Plan entry was frozen effective April 1, 2005. No employee hired after this date shall become a participant in the plan.

Year of Service  
(Benefit Accrual and Vesting): Elapsed time from date of hire. No further benefit service will be accrued after July 31, 2007.

Normal Retirement Date: First of the month coincident with or next following attained age 65.

Compensation: Compensation means the annual basic wage paid inclusive of (i) and (ii), but exclusive of (iii):  
(i) overtime, bonus, and commissions,  
(ii) 401(k) contributions on behalf of an individual,  
(iii) severance compensation and other extraordinary items of compensation.  
Compensation earned after July 31, 2007 shall be disregarded.

Normal Retirement Benefit: Monthly benefit provided by the Account Balance.

Normal Form of Benefit: The normal form of benefit payable to a participant shall be an annuity for the life of that participant and, if married, inclusive of 50% continuation after the participant's death to his or her spouse.

Accrued Benefit: Accrued Benefit means, at the time of reference, an annual amount of benefit in the form of a single life

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

**Summary of Plan Provisions**

annuity, commencing at Normal Retirement Date, where the single life annuity is the Actuarial Equivalent of the current value of the Account Balance.

**Early Retirement Benefit:**

An actively employed Participant who has attained age 55 may elect to retire prior to his Normal Retirement Date. In such case, he shall receive a Retirement Benefit, commencing on his Normal Retirement Date, equal to his vested Accrued Benefit as of his Normal Retirement Date.

In lieu of such Retirement Benefit commencing on his Normal Retirement Date, the Participant may, at any time on or after his termination of employment, elect a reduced Retirement Benefit to commence as of the first day of any month thereafter which is prior to his Normal Retirement Date. In such case, the Participant shall receive a Retirement Benefit which is the Actuarial Equivalent of his vested Accrued Benefit Commencement Date.

**Late Retirement Benefit:**

If a Participant remains employed beyond his Normal Retirement Date, he shall be entitled to receive a Retirement Benefit equal to his Accrued Benefit as of his Late Retirement Date, commencing on his Late Retirement Date.

**Vesting:**

In the event of termination of employment, the percentage of the Accrued Benefit to which a Participant shall have a nonforfeitable right shall be determined from the following table by reference to the completed years of Service at the date of termination of employment:

| <u>Completed Years<br/>of Service</u> | <u>Percentage of<br/>Accrued Benefit</u> |
|---------------------------------------|------------------------------------------|
| Less than 3                           | 0%                                       |
| 3 or more                             | 100%                                     |

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

|                                   |
|-----------------------------------|
| <b>Summary of Plan Provisions</b> |
|-----------------------------------|

|                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Account Balance:              | The Account established and maintained for each Participant. Such Accounts are intended only as bookkeeping accounts and neither the maintenance nor the credits thereto shall be considered an allocation of any assets to such Account. Benefits provided under the Plan shall be considered an allocation of any assets to such Account. Benefits provided under the Plan shall be paid from the general assets of the fund.                                                 |
| Initial Account Balance:      | The present value of the benefit accrued by a participant at the date that cash balance accounts were established in the plan. This present value was based on an interest rate of 8% and a mortality after assumed commencement of UP-1984.                                                                                                                                                                                                                                    |
| Account Pay Credits:          | 5% of Monthly Compensation credited at the end of each month if service as of that date is less than 15 years.<br>6.5% of Monthly Compensation credited at the end of each month if service as of that date is 15 years or more.<br>No further pay credits shall be credited after July 31, 2007.                                                                                                                                                                               |
| Account Interest Credits:     | Credited at the end of each month. The rate is the one month average of One-Year Treasury Constant Maturities for the 12 months ending the November 30 prior to the plan year the interest is credited in. If this average rate is not a multiple of $\frac{1}{4}\%$ , the closest higher interest rate which is a multiple of $\frac{1}{4}\%$ is used.                                                                                                                         |
| Pre-Retirement Death Benefit: | <p>A benefit shall be payable to a participant's Beneficiary in accordance with (a) or (b) below as applicable and subject to adjustment as provided for in (c) below:</p> <p>For Non Spousal beneficiaries, there shall be paid to such Beneficiary as of the first day of the month following the month in which the Participant's death occurs an amount equal to the value of his Account as of the last day of the month in which the death of the Participant occurs.</p> |

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

|                                   |
|-----------------------------------|
| <b>Summary of Plan Provisions</b> |
|-----------------------------------|

- (a) If the Participant's Beneficiary is the spouse, such spouse shall be entitled to receive a Retirement Benefit for life commencing on the date the Participant would have attained Normal Retirement Date if he had survived to such date. Such benefit to the spouse shall be a single life annuity, payable monthly, where such annuity is the Actuarial Equivalent of the Accrued Benefit to which such Participant would have been entitled had he terminated employment on his date of death, survived to his Normal Retirement Date, and commenced to receive a Retirement Benefit as of such date. Notwithstanding the foregoing, the spouse of a Participant may elect to commence receiving a Retirement Benefit for life in the form of a single life annuity commencing on the first day of any month on or after the date the Participant died. The monthly amount of such benefit to the spouse shall equal the monthly amount payable under a single life annuity where such single life annuity is the Actuarial Equivalent of the Retirement Benefit to which such Participant would have been entitled had he terminated employment on his date of death, survived to such commencement date, and commenced to receive a Retirement Benefit as of such date. Alternatively, the spouse may request to receive, in lieu of any other benefits under the Plan, a distribution of the value of the Participant's Account as of his date of death, payable as soon as practicable after the Participant's death.
- (c) The foregoing provisions shall apply in the case of the death of a Vested Terminated Participant who was less than 100% vested on his termination of employment only with respect to that portion of his Account (or Accrued Benefit) in which he is so vested on his date of death.

**Attachment to 2009 Form 5500**  
**Schedule SB, line 25 - Change in Method**

**Plan Name** Mansfield Plumbing Products LLC Cash Balance Pension Plan **EIN:** 31-1739929  
**Plan Sponsor's Name** Mansfield Plumbing Products LLC **PN:** 008

**Describe the change:**

The asset method was changed from Market Value of Assets to Asset Averaging. The Actuarial Value of Assets is set equal to the average of the fair market value of assets on the valuation date and the adjusted fair market value of assets (including expected earnings) determined for the two earlier annual determination dates. The resulting average value must be constrained so that it falls between 90 and 110 percent of the fair market value of assets on the measurement date.

The interest discounting methodology for determining the Plan's Funding Target was changed from the Segment Rates (with a December lookback month) to the Full Yield Curve (with an October lookback month).

There were no other changes in methods other than those mandated to remain in compliance with IRS standards (specifically, the mortality table with static projections has been updated by one year).

ATTACHMENT TO 2009 SCHEDULE SB (FORM 5500)

Mansfield Plumbing Products LLC Cash Balance Pension Plan

EIN/PN: 31-1739929/008

Item 26--Schedule of Active Participant Data

YEARS OF CREDITED SERVICE

| Attained Age | Under 1<br>No. | 1 to 4<br>No. | 5 to 9<br>No. | 10 to 14<br>No. | 15 to 19<br>No. | 20 to 24<br>No. | 25 to 29<br>No. | 30 to 34<br>No. | 35 to 39<br>No. | 40 & up<br>No. | Total |
|--------------|----------------|---------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|-------|
| Under 25     | 0              | 0             | 0             | 0               | 0               | 0               | 0               | 0               | 0               | 0              | 0     |
| 25 to 29     | 0              | 1             | 1             | 0               | 0               | 0               | 0               | 0               | 0               | 0              | 2     |
| 30 to 34     | 0              | 2             | 2             | 6               | 0               | 0               | 0               | 0               | 0               | 0              | 10    |
| 35 to 39     | 0              | 0             | 1             | 6               | 1               | 0               | 0               | 0               | 0               | 0              | 8     |
| 40 to 44     | 0              | 1             | 1             | 2               | 3               | 2               | 1               | 0               | 0               | 0              | 10    |
| 45 to 49     | 0              | 0             | 1             | 3               | 0               | 0               | 2               | 0               | 0               | 0              | 6     |
| 50 to 54     | 0              | 0             | 5             | 1               | 0               | 2               | 2               | 3               | 0               | 0              | 13    |
| 55 to 59     | 0              | 4             | 1             | 1               | 2               | 2               | 0               | 1               | 3               | 1              | 15    |
| 60 to 64     | 0              | 1             | 1             | 2               | 0               | 0               | 0               | 0               | 3               | 2              | 9     |
| 65 to 69     | 0              | 0             | 0             | 0               | 0               | 0               | 0               | 0               | 0               | 2              | 2     |
| 70 & up      | 0              | 0             | 0             | 0               | 0               | 0               | 0               | 0               | 0               | 2              | 2     |
|              | 0              | 9             | 13            | 21              | 6               | 6               | 5               | 4               | 6               | 7              | 77    |

[illegible]

**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.

|                                                                                                                                           |  |                                                                                                                                                         |     |
|-------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>A</b> Name of plan                                                                                                                     |  | <b>B</b> Three-digit plan number (PN)                                                                                                                   | 008 |
| Mansfield Plumbing Products LLC Cash Balance Pension Plan                                                                                 |  |                                                                                                                                                         |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF                                                                  |  | <b>D</b> Employer Identification Number (EIN)                                                                                                           |     |
| Mansfield Plumbing Products LLC                                                                                                           |  | 31-1739929                                                                                                                                              |     |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B |  | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |     |

**Part I Basic Information**

|                                                                                                                                                                                                 |                                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| <b>1</b> Enter the valuation date:                                                                                                                                                              | Month <u>1</u> Day <u>1</u> Year <u>2009</u> |
| <b>2</b> Assets:                                                                                                                                                                                |                                              |
| <b>a</b> Market value                                                                                                                                                                           | <b>2a</b> 1,532,140                          |
| <b>b</b> Actuarial value                                                                                                                                                                        | <b>2b</b> 1,685,354                          |
| <b>3</b> Funding target/participant count breakdown                                                                                                                                             |                                              |
| <b>a</b> For retired participants and beneficiaries receiving payment                                                                                                                           | <b>3a</b> 20 372,333                         |
| <b>b</b> For terminated vested participants                                                                                                                                                     | <b>3b</b> 57 773,349                         |
| <b>c</b> For active participants:                                                                                                                                                               |                                              |
| (1) Non-vested benefits                                                                                                                                                                         | <b>3c(1)</b> 78,228                          |
| (2) Vested benefits                                                                                                                                                                             | <b>3c(2)</b> 1,441,360                       |
| (3) Total active                                                                                                                                                                                | <b>3c(3)</b> 77 1,519,588                    |
| <b>d</b> Total                                                                                                                                                                                  | <b>3d</b> 154 2,665,270                      |
| <b>4</b> If the plan is at-risk, check the box and complete items (a) and (b) <input checked="" type="checkbox"/>                                                                               |                                              |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions                                                                                                                             | <b>4a</b> 2,618,791                          |
| <b>b</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 | <b>4b</b> 2,851,184                          |
| <b>5</b> Effective interest rate                                                                                                                                                                | <b>5</b> 8.29 %                              |
| <b>6</b> Target normal cost                                                                                                                                                                     | <b>6</b> 45,332                              |

**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

690 CANTON STREET

Firm name

WESTWOOD

MA 02090

Address of the firm

9-20-2010

Date

08-06295

Most recent enrollment number

(781) 691-2000

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 |
|----------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (Item 13 from prior year) ..... | 20                    | 0                      |
| <b>8</b> Portion used to offset prior year's funding requirement (Item 35 from prior year) .....         | 20                    | 0                      |
| <b>9</b> Amount remaining (Item 7 minus item 8) .....                                                    | 0                     | 0                      |
| <b>10</b> Interest on item 9 using prior year's actual return of <u>(24.86)%</u> .....                   |                       |                        |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                           |                       |                        |
| <b>a</b> Excess contributions (Item 38 from prior year) .....                                            |                       | 0                      |
| <b>b</b> Interest on (a) using prior year's effective rate of <u>6.07 %</u> .....                        |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....            |                       | 0                      |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                          |                       | 0                      |
| <b>12</b> Reduction in balances due to elections or deemed elections .....                               | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (item 9 + item 10 + item 11d - item 12) .....             | 0                     | 0                      |

**Part III Funding percentages**

|                                                                                                                                                                            |           |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 64.35 % |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 64.35 % |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 67.24 % |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | 63.23 % |

**Part IV Contributions and liquidity shortfalls****18** Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 04/14/2009               | 43,931                            |                                 |                          |                                   |                                 |
| 07/14/2009               | 43,931                            |                                 |                          |                                   |                                 |
| 10/15/2009               | 43,931                            |                                 |                          |                                   |                                 |
| 01/15/2010               | 43,931                            |                                 |                          |                                   |                                 |
| 09/15/2010               | 372,532                           |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ▶</b>          |                                   |                                 | <b>18(b)</b>             | 548,256                           | <b>18(c)</b> 0                  |

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

|                                                                                                                         |            |         |
|-------------------------------------------------------------------------------------------------------------------------|------------|---------|
| <b>a</b> Contributions allocated toward unpaid minimum required contribution from prior years. ....                     | <b>19a</b> | 0       |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                      | <b>19b</b> | 0       |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..... | <b>19c</b> | 492,026 |

**20** Quarterly contributions and liquidity shortfalls:

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

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

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

| Liquidity shortfall as of end of Quarter of this plan year |         |         |         |
|------------------------------------------------------------|---------|---------|---------|
| (1) 1st                                                    | (2) 2nd | (3) 3rd | (4) 4th |
| 0                                                          | 0       | 0       | 0       |

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

|                                                                                                                                                                                              |                   |                   |                   |                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|----------------------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                   |                   |                   |                                                                |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>% | 2nd segment:<br>% | 3rd segment:<br>% | <input checked="" type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....                                                                                                                                                 |                   |                   |                   | <b>21b</b> 2                                                   |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                   |                   |                   | <b>22</b> 63                                                   |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                   |                   |                   |                                                                |

**Part VI Miscellaneous items**

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

**Part VII Reconciliation of unpaid minimum required contributions for prior years**

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

**Part VIII Minimum required contribution for current year**

|                                                                                                                                                                                      |                     |                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|
| <b>31</b> Target normal cost, adjusted, if applicable (see instructions) .....                                                                                                       | <b>31</b>           | 45,332             |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 979,916             | 193,799            |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |
| <b>33</b> 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 ..... | <b>33</b>           | 0                  |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33) .....                                                  | <b>34</b>           | 239,131            |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance |
| <b>35</b> Balances used to offset funding requirement .....                                                                                                                          | 0                   | 0                  |
| <b>36</b> Additional cash requirement (item 34 minus item 35) .....                                                                                                                  | <b>36</b>           | 239,131            |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) .....                                                  | <b>37</b>           | 492,026            |
| <b>38</b> Interest-adjusted excess contributions for current year (see instructions) .....                                                                                           | <b>38</b>           | 252,895            |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) .....                                                                      | <b>39</b>           | 0                  |
| <b>40</b> Unpaid minimum required contribution for all years .....                                                                                                                   | <b>40</b>           | 0                  |

**Attachment to 2009 Form 5500**  
**Schedule SB, line 4 - Additional Information for Plans in At-Risk Status**

**Plan Name** Mansfield Plumbing Products LLC Cash Balance Pension Plan **EIN:** 31-1739929  
**Plan Sponsor's Name** Mansfield Plumbing Products LLC **PN:** 008

Describe the at-risk assumptions for the assumed form of payment.

Everyone was assumed to take a lump sum.

**ATTACHMENT TO 2009 SCHEDULE SB (FORM 5500)**

**Mansfield Plumbing Products Cash Balance Pension Plan**

**EIN/PN: 31-1739929/008**

**Item 22: Weighted average retirement age**

Expected Age at Retirement

| <u>Age</u> | <u>p</u> | <u>q</u> | <u>pxq</u> | <u>E(Ret.Age)</u> |
|------------|----------|----------|------------|-------------------|
| 55         | 1000.00  | 0.050    | 50.00      | 2750.00           |
| 56         | 950.00   | 0.050    | 47.50      | 2660.00           |
| 57         | 902.50   | 0.050    | 45.13      | 2572.13           |
| 58         | 857.38   | 0.050    | 42.87      | 2486.39           |
| 59         | 814.51   | 0.050    | 40.73      | 2402.79           |
| 60         | 773.78   | 0.050    | 38.69      | 2321.34           |
| 61         | 735.09   | 0.100    | 73.51      | 4484.06           |
| 62         | 661.58   | 0.200    | 132.32     | 8203.63           |
| 63         | 529.27   | 0.100    | 52.93      | 3334.38           |
| 64         | 476.34   | 0.050    | 23.82      | 1524.29           |
| 65         | 452.52   | 0.720    | 325.82     | 21178.06          |
| 66         | 126.71   | 0.320    | 40.55      | 2676.04           |
| 67         | 86.16    | 0.340    | 29.29      | 1962.73           |
| 68         | 56.87    | 0.380    | 21.61      | 1469.41           |
| 69         | 35.26    | 0.420    | 14.81      | 1021.74           |
| 70         | 20.45    | 1.000    | 20.45      | <u>1431.43</u>    |
|            |          |          |            | 62478.40          |
|            |          |          |            | <u>÷ 1000</u>     |
|            |          |          |            | 63                |

## **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

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

- Rates for the month of October preceding the valuation date (Changed from 2008 which used December preceding valuation date)
- Full yield curve of corporate bond rates (Changed from 2008 which used Segment Rates)

### **Asset Valuation Method**

The value of plan assets is set equal to the average of the fair market value of assets on the valuation date and the adjusted fair market value of assets (including expected earnings) determined for the two earlier annual determination dates. The resulting average value must be constrained so that it falls between 90 and 110 percent of the fair market value of assets on the valuation date. This method was changed from 2008 which used market value of assets.

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

**Actuarial Assumptions**

**Economic Assumptions**

Interest Rates:

| Funding Target and PBGC Liability (Illustrative Rates) |  |       |
|--------------------------------------------------------|--|-------|
| - Initial Duration Spot Rate                           |  | 5.45% |
| - 10 <sup>th</sup> Duration Spot Rate                  |  | 8.81% |
| - 20 <sup>th</sup> Duration Spot Rate                  |  | 8.22% |
|                                                        |  |       |
| Effective Interest Rate                                |  | 8.29% |

FAS 35 Assumed Investment Return 8.00%

Annual rates of increase:

|                                                 |     |
|-------------------------------------------------|-----|
| - Salaries                                      | N/A |
| - Future Social Security wage bases             | N/A |
| - Statutory limits on compensation and benefits | N/A |

**Demographic Assumptions**

Mortality:

|                         |                                           |
|-------------------------|-------------------------------------------|
| - Funding Target / PBGC | IRS 2008 Static Mortality Table (dynamic) |
| - FAS 35                | RP-2000 Combined Healthy Mortality Table  |

Retirement: Rates of retirement as follows:

|       |       |       |       |       |        |
|-------|-------|-------|-------|-------|--------|
| 55-60 | 5.0%  | 66    | 32.0% | 61    |        |
| 10.0% | 67    | 34.0% | 62    | 20.0% |        |
| 68    | 38.0% | 63    | 10.0% | 69    |        |
| 42.0% |       | 64    | 5.0%  | 70    | 100.0% |
|       | 65    | 72.0% |       |       |        |

Disability: None

Terminations: Illustrative annual rates of withdrawal as follows:

| <u>Age</u> | <u>Male</u> | <u>Female</u> |
|------------|-------------|---------------|
| 25         | 15.7%       | 24.9%         |
| 40         | 4.1%        | 4.4%          |
| 55         | 0.9%        | 1.2%          |

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

**Actuarial Assumptions**

**Miscellaneous Assumptions**

|                                       |                                                                                   |
|---------------------------------------|-----------------------------------------------------------------------------------|
| Form of Payment:                      | Lump Sum for participants with a cash balance account;<br>Life Annuity, otherwise |
| Expenses:                             | Equal to prior year's actual expenses                                             |
| Percent Married:                      | 100%                                                                              |
| Spouse's Age:                         | Wives assumed to be the same age as their husbands                                |
| Cash Balance Interest Crediting Rate: | 4% per year                                                                       |

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

**Summary of Plan Provisions**

|                                                   |                                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Effective Dates:                                  | Original Plan: January 1, 1996<br>Most Recent Amendment: July 31, 2007                                                                                                                                                                                                                                                                             |
| Employee:                                         | Each salaried Employee (and specified non-bargaining hourly employees) of an Employing Unit which has adopted the Plan.                                                                                                                                                                                                                            |
| Eligibility Requirements:                         | None unless employee is scheduled for less than 1,000 hours per year, then completion of one year with 1,000 hours is required.                                                                                                                                                                                                                    |
| Plan Entry Date:                                  | Immediate for employees schedule to work 1,000 hours.<br>Otherwise, the last day of the year of hire or plan year during which 1,000 hours is worked. Plan entry was frozen effective April 1, 2005. No employee hired after this date shall become a participant in the plan.                                                                     |
| Year of Service<br>(Benefit Accrual and Vesting): | Elapsed time from date of hire. No further benefit service will be accrued after July 31, 2007.                                                                                                                                                                                                                                                    |
| Normal Retirement Date:                           | First of the month coincident with or next following attained age 65.                                                                                                                                                                                                                                                                              |
| Compensation:                                     | Compensation means the annual basic wage paid inclusive of (i) and (ii), but exclusive of (iii):<br>(i) overtime, bonus, and commissions,<br>(ii) 401(k) contributions on behalf of an individual,<br>(iii) severance compensation and other extraordinary items of compensation.<br>Compensation earned after July 31, 2007 shall be disregarded. |
| Normal Retirement Benefit:                        | Monthly benefit provided by the Account Balance.                                                                                                                                                                                                                                                                                                   |
| Normal Form of Benefit:                           | The normal form of benefit payable to a participant shall be an annuity for the life of that participant and, if married, inclusive of 50% continuation after the participant's death to his or her spouse.                                                                                                                                        |
| Accrued Benefit:                                  | Accrued Benefit means, at the time of reference, an annual amount of benefit in the form of a single life                                                                                                                                                                                                                                          |

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

**Summary of Plan Provisions**

annuity, commencing at Normal Retirement Date, where the single life annuity is the Actuarial Equivalent of the current value of the Account Balance.

**Early Retirement Benefit:**

An actively employed Participant who has attained age 55 may elect to retire prior to his Normal Retirement Date. In such case, he shall receive a Retirement Benefit, commencing on his Normal Retirement Date, equal to his vested Accrued Benefit as of his Normal Retirement Date.

In lieu of such Retirement Benefit commencing on his Normal Retirement Date, the Participant may, at any time on or after his termination of employment, elect a reduced Retirement Benefit to commence as of the first day of any month thereafter which is prior to his Normal Retirement Date. In such case, the Participant shall receive a Retirement Benefit which is the Actuarial Equivalent of his vested Accrued Benefit Commencement Date.

**Late Retirement Benefit:**

If a Participant remains employed beyond his Normal Retirement Date, he shall be entitled to receive a Retirement Benefit equal to his Accrued Benefit as of his Late Retirement Date, commencing on his Late Retirement Date.

**Vesting:**

In the event of termination of employment, the percentage of the Accrued Benefit to which a Participant shall have a nonforfeitable right shall be determined from the following table by reference to the completed years of Service at the date of termination of employment:

| Completed Years<br>of Service | Percentage of<br>Accrued Benefit |
|-------------------------------|----------------------------------|
| Less than 3                   | 0%                               |
| 3 or more                     | 100%                             |

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

|                                   |
|-----------------------------------|
| <b>Summary of Plan Provisions</b> |
|-----------------------------------|

|                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Account Balance:              | The Account established and maintained for each Participant. Such Accounts are intended only as bookkeeping accounts and neither the maintenance nor the credits thereto shall be considered an allocation of any assets to such Account. Benefits provided under the Plan shall be considered an allocation of any assets to such Account. Benefits provided under the Plan shall be paid from the general assets of the fund.                                                 |
| Initial Account Balance:      | The present value of the benefit accrued by a participant at the date that cash balance accounts were established in the plan. This present value was based on an interest rate of 8% and a mortality after assumed commencement of UP-1984.                                                                                                                                                                                                                                    |
| Account Pay Credits:          | 5% of Monthly Compensation credited at the end of each month if service as of that date is less than 15 years.<br>6.5% of Monthly Compensation credited at the end of each month if service as of that date is 15 years or more.<br>No further pay credits shall be credited after July 31, 2007.                                                                                                                                                                               |
| Account Interest Credits:     | Credited at the end of each month. The rate is the one month average of One-Year Treasury Constant Maturities for the 12 months ending the November 30 prior to the plan year the interest is credited in. If this average rate is not a multiple of $\frac{1}{4}\%$ , the closest higher interest rate which is a multiple of $\frac{1}{4}\%$ is used.                                                                                                                         |
| Pre-Retirement Death Benefit: | <p>A benefit shall be payable to a participant's Beneficiary in accordance with (a) or (b) below as applicable and subject to adjustment as provided for in (c) below:</p> <p>For Non Spousal beneficiaries, there shall be paid to such Beneficiary as of the first day of the month following the month in which the Participant's death occurs an amount equal to the value of his Account as of the last day of the month in which the death of the Participant occurs.</p> |

ATTACHMENT TO 2009 FORM 5500  
SCHEDULE SB, PART V  
EIN: 31-1739929 / PN: 008

|                                   |
|-----------------------------------|
| <b>Summary of Plan Provisions</b> |
|-----------------------------------|

- (a) If the Participant's Beneficiary is the spouse, such spouse shall be entitled to receive a Retirement Benefit for life commencing on the date the Participant would have attained Normal Retirement Date if he had survived to such date. Such benefit to the spouse shall be a single life annuity, payable monthly, where such annuity is the Actuarial Equivalent of the Accrued Benefit to which such Participant would have been entitled had he terminated employment on his date of death, survived to his Normal Retirement Date, and commenced to receive a Retirement Benefit as of such date. Notwithstanding the foregoing, the spouse of a Participant may elect to commence receiving a Retirement Benefit for life in the form of a single life annuity commencing on the first day of any month on or after the date the Participant died. The monthly amount of such benefit to the spouse shall equal the monthly amount payable under a single life annuity where such single life annuity is the Actuarial Equivalent of the Retirement Benefit to which such Participant would have been entitled had he terminated employment on his date of death, survived to such commencement date, and commenced to receive a Retirement Benefit as of such date. Alternatively, the spouse may request to receive, in lieu of any other benefits under the Plan, a distribution of the value of the Participant's Account as of his date of death, payable as soon as practicable after the Participant's death.
- (c) The foregoing provisions shall apply in the case of the death of a Vested Terminated Participant who was less than 100% vested on his termination of employment only with respect to that portion of his Account (or Accrued Benefit) in which he is so vested on his date of death.

**Attachment to 2009 Form 5500**  
**Schedule SB, line 25 - Change in Method**

**Plan Name** Mansfield Plumbing Products LLC Cash Balance Pension Plan **EIN:** 31-1739929  
**Plan Sponsor's Name** Mansfield Plumbing Products LLC **PN:** 008

**Describe the change:**

The asset method was changed from Market Value of Assets to Asset Averaging. The Actuarial Value of Assets is set equal to the average of the fair market value of assets on the valuation date and the adjusted fair market value of assets (including expected earnings) determined for the two earlier annual determination dates. The resulting average value must be constrained so that it falls between 90 and 110 percent of the fair market value of assets on the measurement date.

The interest discounting methodology for determining the Plan's Funding Target was changed from the Segment Rates (with a December lookback month) to the Full Yield Curve (with an October lookback month).

There were no other changes in methods other than those mandated to remain in compliance with IRS standards (specifically, the mortality table with static projections has been updated by one year).

**ATTACHMENT TO 2009 SCHEDULE SB (FORM 5500)**

**Mansfield Plumbing Products LLC Cash Balance Pension Plan**

**EIN/PN: 31-1739929/008**

**Item 26--Schedule of Active Participant Data**

**YEARS OF CREDITED SERVICE**

| <b>Attained Age</b> | <b>Under 1<br/>No.</b> | <b>1 to 4<br/>No.</b> | <b>5 to 9<br/>No.</b> | <b>10 to 14<br/>No.</b> | <b>15 to 19<br/>No.</b> | <b>20 to 24<br/>No.</b> | <b>25 to 29<br/>No.</b> | <b>30 to 34<br/>No.</b> | <b>35 to 39<br/>No.</b> | <b>40 &amp; up<br/>No.</b> | <b>Total</b> |
|---------------------|------------------------|-----------------------|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------------|--------------|
| Under 25            | 0                      | 0                     | 0                     | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                          | 0            |
| 25 to 29            | 0                      | 1                     | 1                     | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                          | 2            |
| 30 to 34            | 0                      | 2                     | 2                     | 6                       | 0                       | 0                       | 0                       | 0                       | 0                       | 0                          | 10           |
| 35 to 39            | 0                      | 0                     | 1                     | 6                       | 1                       | 0                       | 0                       | 0                       | 0                       | 0                          | 8            |
| 40 to 44            | 0                      | 1                     | 1                     | 2                       | 3                       | 2                       | 1                       | 0                       | 0                       | 0                          | 10           |
| 45 to 49            | 0                      | 0                     | 1                     | 3                       | 0                       | 0                       | 2                       | 0                       | 0                       | 0                          | 6            |
| 50 to 54            | 0                      | 0                     | 5                     | 1                       | 0                       | 2                       | 2                       | 3                       | 0                       | 0                          | 13           |
| 55 to 59            | 0                      | 4                     | 1                     | 1                       | 2                       | 2                       | 0                       | 1                       | 3                       | 1                          | 15           |
| 60 to 64            | 0                      | 1                     | 1                     | 2                       | 0                       | 0                       | 0                       | 0                       | 3                       | 2                          | 9            |
| 65 to 69            | 0                      | 0                     | 0                     | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 2                          | 2            |
| 70 & up             | 0                      | 0                     | 0                     | 0                       | 0                       | 0                       | 0                       | 0                       | 0                       | 2                          | 2            |
|                     | 0                      | 9                     | 13                    | 21                      | 6                       | 6                       | 5                       | 4                       | 6                       | 7                          | 77           |

[illegible]

**MANSFIELD PLUMBING PRODUCTS, LLC  
CASH BALANCE PENSION PLAN**

**FINANCIAL STATEMENTS**  
December 31, 2009 and 2008

MANSFIELD PLUMBING PRODUCTS, LLC  
CASH BALANCE PENSION PLAN  
Perrysville, Ohio

FINANCIAL STATEMENTS  
December 31, 2009 and 2008

CONTENTS

|                                                                  |   |
|------------------------------------------------------------------|---|
| REPORT OF INDEPENDENT AUDITORS .....                             | 1 |
| FINANCIAL STATEMENTS                                             |   |
| STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS .....            | 2 |
| STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS ..... | 3 |
| NOTES TO FINANCIAL STATEMENTS .....                              | 4 |



Crowe Horwath LLP  
Independent Member Crowe Horwath International

## REPORT OF INDEPENDENT AUDITORS

To the Employee Benefits Committee  
Mansfield Plumbing Products, LLC  
Cash Balance Pension Plan

We were engaged to audit the accompanying financial statements of the Mansfield Plumbing Products, LLC Cash Balance Pension Plan (the "Plan") as of December 31, 2009 and 2008 and for the years then ended, as listed in the accompanying contents page. These financial statements are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by New York Life Trust Company, the trustee of the Plan and the Retirement Plans for Mansfield Plumbing Products, LLC Master Trust (the "Master Trust") in which the Plan has a beneficial interest, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the investment assets of the Plan and the Master Trust and executes investment transactions. The Plan administrator has obtained certifications from the trustee as of December 31, 2009 and 2008 and for the years then ended 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 taken as a whole. The form and content of the information included in the financial statements, other than that derived from the information certified by the 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.

*Crowe Horwath LLP*

Crowe Horwath LLP

Columbus, Ohio  
October 7, 2010

MANSFIELD PLUMBING PRODUCTS, LLC  
CASH BALANCE PENSION PLAN  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
December 31, 2009 and 2008

---

|                                                                                                                                     | <u>2009</u>             | <u>2008</u>             |
|-------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|
| <b>ASSETS</b>                                                                                                                       |                         |                         |
| Investment in the Retirement Plans for Mansfield Plumbing<br>Products, LLC Master Trust, at estimated fair value<br>(Notes 6 and 7) | \$ 1,787,556            | \$ 1,467,682            |
| Contribution receivable from employer                                                                                               | <u>416,463</u>          | <u>65,607</u>           |
| Total assets                                                                                                                        | <u>2,204,019</u>        | <u>1,533,289</u>        |
| <br><b>NET ASSETS AVAILABLE FOR BENEFITS</b>                                                                                        | <br><u>\$ 2,204,019</u> | <br><u>\$ 1,533,289</u> |

---

See accompanying notes to financial statements.

MANSFIELD PLUMBING PRODUCTS, LLC  
CASH BALANCE PENSION PLAN  
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
For the Years Ended December 31, 2009 and 2008

---

|                                                                               | <u>2009</u>         | <u>2008</u>         |
|-------------------------------------------------------------------------------|---------------------|---------------------|
| Net investment income/(loss)                                                  |                     |                     |
| Plan interest in the Retirement Plans<br>for Mansfield Plumbing Products, LLC |                     |                     |
| Master Trust net investment income/(loss) (Note 6)                            | \$ 338,159          | \$ (512,945)        |
| Employer contributions                                                        | 548,255             | 184,223             |
| Benefits paid to participants                                                 | (182,604)           | (249,245)           |
| Administrative expenses                                                       | <u>(33,080)</u>     | <u>(45,332)</u>     |
| <b>NET INCREASE (DECREASE)</b>                                                | 670,730             | (623,299)           |
| Net assets available for benefits - beginning of year                         | <u>1,533,289</u>    | <u>2,156,588</u>    |
| Net assets available for benefits - end of year                               | <u>\$ 2,204,019</u> | <u>\$ 1,533,289</u> |

---

See accompanying notes to financial statements.

#### NOTE 1 - DESCRIPTION OF THE PLAN

The following brief description of the Mansfield Plumbing Products, LLC Cash Balance Pension Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General: The Plan is a defined benefit pension plan covering salaried employees and specified non-bargaining hourly employees of Mansfield Plumbing Products, Inc. (the "Company"). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Effective January 1, 2001, the Plan was amended and restated in its entirety to incorporate certain legislative changes and was renamed the Mansfield Plumbing Products, LLC Cash Balance Pension Plan.

The Plan was amended to freeze accruals effective July 31, 2007.

Effective January 1, 2009 the Plan was restated to incorporate certain legislative changes.

Eligibility: Prior to April 1, 2005, each salaried or specified non-bargaining hourly employee was eligible to participate in the Plan upon the completion of 1,000 hours with the Company. Effective April 1, 2005, the Plan was frozen, not allowing any employee hired after that date to become a participant in the Plan.

Normal Retirement Benefit: Prior to July 31, 2007, on a monthly basis, a percentage, based on years of service, of each participant's compensation (as defined) was credited to the participant's retirement benefit account (the "contribution benefit"). The contribution benefit earns interest monthly at varying rates as defined in the Plan. The combination of the contribution benefit and the interest earned thereon by the participant is referred to as the "accrued benefit". Effective July 31, 2007, participants no longer received a contribution benefit and only received monthly earnings on the accrued benefit. Each participant who retires from employment on his/her normal retirement date, as defined in the Plan agreement, shall be entitled to receive a retirement benefit equal to the actuarial equivalent of his/her accrued benefit on that date. The normal form of benefit payable to a participant is expected to be in the form of an annuity for the life of that participant or a joint and 50% survivor annuity, if married. A lump-sum payment may be elected in lieu of an annuity.

Termination of Employment: Upon termination of employment, the participant's nonforfeitable percentage of the accrued benefit is determined as follows:

| Completed Years<br>of Service | Percentage of<br>Accrued Benefit |
|-------------------------------|----------------------------------|
| Less than 3                   | 0%                               |
| 3 or more                     | 100%                             |

Participants are immediately 100% vested upon death, disability, and attainment of normal retirement age.

All forfeitures are used to reduce the cost of the Plan to the Company and are not allocated to the remaining participants.

A lump sum payment based on completed years of service is available at any age following termination.

---

(Continued)

## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation: The accompanying financial statements have been prepared under the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Investment Valuation and Income Recognition: The Plan's interest in the Retirement Plans for Mansfield Plumbing Products, LLC Master Trust (the "Master Trust") is reported at estimated fair value based upon the fair values of the underlying assets held in the Master Trust. Purchases and sales of securities are reflected on a trade-date basis. Dividend income is recorded on the ex-dividend date. Interest income is recorded as earned on an accrual basis.

Fair value is the price that would be received by the Plan for an asset or paid by the Plan to transfer a liability (an exit price) in an orderly transaction between market participants on the measurement date in the Plan's principal or most advantageous market for the asset or liability. Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs. The hierarchy places the highest priority on unadjusted quoted market prices in active markets for identical assets or liabilities (level 1 measurements) and gives the lowest priority to unobservable inputs (level 3 measurements). The three levels of inputs within the fair value hierarchy are defined as follows:

- Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.
- Level 2: Significant other observable inputs other than level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.
- Level 3: Significant unobservable inputs that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In some cases, a valuation technique is used to measure fair value may include inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

The following descriptions of the valuation methods and assumptions used by the Plan to estimate the fair values of investments apply to investments held as underlying investments of the Master Trust:

Mutual funds: The fair values of mutual funds are determined by obtaining quoted prices on nationally recognized securities exchanges (level 1 inputs).

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make significant estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. It is reasonably possible that a significant change may occur in the near term for the estimate of the actuarial present value of accumulated plan benefits.

Risk and Uncertainties: Contributions are made to the Plan and the actuarial present value of accumulated Plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics. Due to the changing nature of these assumptions, it is reasonably possible that changes in these assumptions will occur in the near term and, due to the uncertainties inherent in setting assumptions, that the effect of such changes could be material to the financial statements.

---

(Continued)

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The investment securities held by the Master Trust are exposed to various risks, such as interest rate, overall market volatility, liquidity and credit risks. Due to the level of risk associated with certain investment securities, it is possible that changes in the value of investment securities will occur in the near term and such changes could materially affect the amount reported in the statement of net assets available for benefits.

Payment of Benefits: Benefits are recorded when paid.

**NOTE 3 - PLAN TERMINATION**

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA and its related regulations. In the event the Plan terminates, the net assets of the Plan will be allocated among the participants and beneficiaries of the Plan in the order provided by ERISA.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Whether all participants receive their benefits should the Plan terminate at some future time depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits and may also depend on the level of benefits guaranteed by the Pension Benefit Guaranty Corporation at that time. Refer to the Plan document for specific priorities on termination.

**NOTE 4 - ADMINISTRATIVE EXPENSES**

The Company may pay all expenses incurred in the administration of the Plan, but they are not obligated to do so. Thus, any such expenses and fees not paid by the Company shall be paid by the Plan. Certain administrative expenses of the Plan were paid by the Company during 2009 and 2008.

**NOTE 5 - FUNDING POLICY**

The Company contributes such amounts as are necessary on an actuarial basis to provide the Plan with assets sufficient to meet the benefits to be paid to Plan participants. The Plan has met the minimum funding requirements of ERISA. Earnings or losses on the Plan's investments are used to reduce or increase the Company's contributions to the Plan and are not distributed to participants.

---

(Continued)

MANSFIELD PLUMBING PRODUCTS, LLC  
CASH BALANCE PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2009 and 2008

**NOTE 6 - INVESTMENTS – UNAUDITED INFORMATION**

New York Life Trust Company, the trustee of the Plan and the Master Trust, holds investment assets and executes transactions therein, and substantially all information pertaining to the Plan's and Master Trust's (Note 7) investments included in the financial statements has been certified by them. This information has not been audited by independent accountants.

The following table presents the fair value of investments. Investments that represent 5% or more of the Plan's net assets are separately identified.

|                                                                                       | <u>2009</u>  | <u>2008</u>  |
|---------------------------------------------------------------------------------------|--------------|--------------|
| Investments in the Retirement Plans for Mansfield Plumbing Products, LLC Master Trust | \$ 1,787,556 | \$ 1,467,682 |

During 2009 and 2008, the Plan's net investment gain in the Master Trust (including gains and losses on investments bought and sold, as well as held during the year and interest and dividend income) was \$338,159 and \$(512,945), respectively.

**NOTE 7 - ASSETS HELD IN MASTER TRUST**

The Plan's investment assets are held in a trust account at the New York Life Trust Company, the trustee, and consist of an undivided interest in an investment account of the Master Trust. Use of the Master Trust permits the commingling of trust assets of a number of pension plans of the Company for investment and administrative purposes. Although assets of the plans are commingled in the Master Trust, the trustee maintains supporting records for the purpose of allocating the net gain or loss of the investment account to the participating plans.

The net investment income of the investment assets is allocated by the trustee to each participating plan based on the relationship of the interest of each plan to the total of the interests of the participating plans.

The Plan's interest in the Master Trust was approximately 10% at December 31, 2009 and 2008.

The following table presents the net assets of the Master Trust.

|                                                           | <u>December 31,</u><br><u>2009</u> | <u>2008</u>          |
|-----------------------------------------------------------|------------------------------------|----------------------|
| Investments at fair value, based on quoted market prices: |                                    |                      |
| Registered investment companies                           | \$ 18,366,096                      | \$ 14,884,890        |
| Total investments                                         | <u>\$ 18,366,096</u>               | <u>\$ 14,884,890</u> |

Investment income/(loss) for the Master Trust is as follows:

|                                 | <u>Year Ended December 31,</u><br><u>2009</u> | <u>2008</u>           |
|---------------------------------|-----------------------------------------------|-----------------------|
| Net investment income:          |                                               |                       |
| Net appreciation/(depreciation) |                                               |                       |
| in fair value of investments:   |                                               |                       |
| Registered investment companies | \$ 3,084,740                                  | \$ (5,714,788)        |
| Dividend income                 | 403,204                                       | 640,773               |
| Total investment income/(loss)  | <u>\$ 3,487,944</u>                           | <u>\$ (5,074,015)</u> |

(Continued)

MANSFIELD PLUMBING PRODUCTS, LLC  
CASH BALANCE PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2009 and 2008

---

**NOTE 7 - ASSETS HELD IN MASTER TRUST (Continued)**

Assets and liabilities of the Master Trust that are measured at fair value on a recurring basis are summarized below:

|                                   | Fair Value Measurements<br>at December 31, 2009 Using                      |
|-----------------------------------|----------------------------------------------------------------------------|
|                                   | Quoted Prices in<br>Active Markets<br>for Identical<br>Assets<br>(Level 1) |
| Investments:                      |                                                                            |
| Large blend mutual funds          | \$ 2,664,733                                                               |
| Large value mutual funds          | 2,252,878                                                                  |
| Large growth mutual funds         | 2,279,604                                                                  |
| Mid growth mutual funds           | 958,105                                                                    |
| Small value mutual funds          | 923,114                                                                    |
| International equity mutual funds | 2,234,746                                                                  |
| Bond mutual funds                 | 7,052,916                                                                  |
| Total                             | <u>\$ 18,366,096</u>                                                       |

  

|                                 | Fair Value Measurements<br>at December 31, 2008 Using                      |
|---------------------------------|----------------------------------------------------------------------------|
|                                 | Quoted Prices in<br>Active Markets<br>for Identical<br>Assets<br>(Level 1) |
| Registered Investment Companies | \$ 14,884,890                                                              |

**NOTE 8 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS**

Accumulated Plan benefits are expected future periodic payments that are attributable under the Plan's provisions to the service employees have tendered. Accumulated Plan benefits include benefits expected to be paid to either the employees or their beneficiaries. Benefits payable to Plan participants are based on credited years of service, as defined under the Plan agreement.

The actuarial present value of accumulated Plan benefits is that amount which results from applying actuarial assumptions to reflect the time value of money (through discounts for interest) and the probability of payment (by considering factors such as death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

---

(Continued)

MANSFIELD PLUMBING PRODUCTS, LLC  
CASH BALANCE PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2009 and 2008

**NOTE 8 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)**

The significant actuarial assumptions used in the December 31, 2008 and 2007 valuations were as follows:

|                                      |                                                                                                                                                                                                                     |
|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Rate of return on investments        | 8.0% at December 31, 2008<br>8.5% at December 31, 2007                                                                                                                                                              |
| Mortality basis                      | RP-2000 Combined Healthy Mortality Table                                                                                                                                                                            |
| Assumed retirement age               | 55-60: 5%                      66: 32%<br>61: 10%                      67: 34%<br>62: 20%                      68: 38%<br>63: 10%                      69: 42%<br>64: 5%                        70: 100%<br>65: 72% |
| Cash balance interest crediting rate | 4%                                                                                                                                                                                                                  |

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits. An actuarial valuation of the Plan as of December 31, 2009 has not yet been completed.

The actuarial present value of accumulated Plan benefits as of December 31, 2008 and 2007 are as follows:

|                                                                     | <u>2008</u>         | <u>2007</u>         |
|---------------------------------------------------------------------|---------------------|---------------------|
| Vested benefits of participants and beneficiaries receiving payment | \$ 368,689          | \$ 368,163          |
| Other vested benefits                                               | 2,234,004           | 2,155,059           |
| Total vested benefits                                               | <u>2,602,693</u>    | <u>2,523,222</u>    |
| Nonvested benefits                                                  | 60,147              | 93,344              |
| Total actuarial present value of accumulated Plan benefits          | <u>\$ 2,662,840</u> | <u>\$ 2,616,566</u> |

The following is a reconciliation of the change in the total actuarial present value of accumulated Plan benefits between the December 31, 2008 and 2007 valuation dates:

|                                                                                 |                     |
|---------------------------------------------------------------------------------|---------------------|
| Present value of accumulated Plan benefits at December 31, 2007                 | \$ 2,616,566        |
| Change in present value of accumulated Plan benefits due to:                    |                     |
| Benefits accumulated and experience                                             | (9,886)             |
| Benefits paid                                                                   | (249,245)           |
| Change in actuarial assumptions                                                 | 93,374              |
| Decrease in discount period at 8.50%                                            | 212,031             |
| Total actuarial present value of accumulated Plan benefits at December 31, 2008 | <u>\$ 2,662,840</u> |

(Continued)

**NOTE 8 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)**

The \$93,374 increase in actuarial assumptions in 2008 was attributed to the change in the rate of return on investments from 8.5% at December 31, 2007 to 8.0% at December 31, 2008.

As of January 1, 2009 and 2008, the Plan's Adjusted Funding Target Attainment Percentage ("AFTAP") did not meet the minimum threshold of 80% established by the Pension Protection Act of 2006 ("PPA"). As a result, the following restrictions apply to the Plan:

1. Effective January 1, 2008, the Plan can not be amended or changed to increase the retirement benefits provided to participants. This restriction applies until the funded status increases above 80%. The 80% threshold is determined after taking into account any new amendment to the Plan that would increase benefits.
2. Effective April 1, 2008, the availability of a lump sum distribution is generally limited to 50% of the present value of the benefit. These restrictions will remain in effect until the funded status is above 80%.

**NOTE 9 - INCOME TAX STATUS**

The Internal Revenue Service has determined and informed the Company by a letter dated November 25, 2002, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. The Plan has applied for a new determination letter from the Internal Revenue Service. Although the Plan has not yet received a favorable determination letter, Plan management believes the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

**NOTE 10 - PARTY-IN-INTEREST TRANSACTIONS**

Parties-in-interest are defined under Department of Labor (DOL) regulations as any fiduciary of the plan, any party rendering service to the plan, the employer, and certain others. The Master Trust is managed by New York Life Trust Company, the trustee of the Plan. The trustee represents a party-in-interest as they also provide administrative services to the Plan. Administrative expenses were paid by the Plan to New York Life Investment Management, LLC, the actuary, and New York Life Trust Company, the trustee, which constitute party-in-interest transactions. Other fees were paid to investment advisors and auditors.

**NOTE 11 - SUBSEQUENT EVENTS**

Plan management has evaluated subsequent events for recognition and disclosure through October 7, 2010, which is the date the financial statements were available to be issued.

**Attachment to 2009 Form 5500**  
**Schedule SB, line 4 - Additional Information for Plans in At-Risk Status**

|                            |                                                                  |             |                   |
|----------------------------|------------------------------------------------------------------|-------------|-------------------|
| <b>Plan Name</b>           | <u>Mansfield Plumbing Products LLC Cash Balance Pension Plan</u> | <b>EIN:</b> | <u>31-1739929</u> |
| <b>Plan Sponsor's Name</b> | <u>Mansfield Plumbing Products LLC</u>                           | <b>PN:</b>  | <u>008</u>        |

Describe the at-risk assumptions for the assumed form of payment.  
Everyone was assumed to take a lump sum.

**Attachment to 2009 Form 5500**  
**Schedule SB, line 25 - Change in Method**

|                                                                                   |                               |
|-----------------------------------------------------------------------------------|-------------------------------|
| <b>Plan Name</b> <u>Mansfield Plumbing Products LLC Cash Balance Pension Plan</u> | <b>EIN:</b> <u>31-1739929</u> |
| <b>Plan Sponsor's Name</b> <u>Mansfield Plumbing Products LLC</u>                 | <b>PN:</b> <u>008</u>         |

Describe the change:

The asset method was changed from Market Value of Assets to Asset Averaging. The Actuarial Value of Assets is set equal to the average of the fair market value of assets on the valuation date and the adjusted fair market value of assets (including expected earnings) determined for the two earlier annual determination dates. The resulting average value must be constrained so that it falls between 90 and 110 percent of the fair market value of assets on the measurement date. The interest discounting methodology for determining the Plan's Funding Target was changed from the Segment Rates (with a December lookback month) to the Full Yield Curve (with an October lookback month). There were no other changes in methods other than those mandated to remain in compliance with IRS standards (specifically, the mortality table with static projections has been updated by one year).

**Schedule SB, line 32 - Schedule of Amortization Bases**

|                            |                                 |            |     |
|----------------------------|---------------------------------|------------|-----|
| <b>Plan Sponsor's Name</b> | Mansfield Plumbing Products LLC | <b>PN:</b> | 008 |
|----------------------------|---------------------------------|------------|-----|

[illegible]