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| <div>Form 5500</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security<br/>Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div> | <div>OMB Nos. 1210-0110<br/>1210-0089</div> <div>2009</div> <div>This Form is Open to Public Inspection</div> |
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|                                                                                            |                                                                                                                                                                                                                                                                                                                   |
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| Part I                                                                                     | Annual Report Identification Information                                                                                                                                                                                                                                                                          |
| For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009 |                                                                                                                                                                                                                                                                                                                   |
| A                                                                                          | This return/report is for: <div><div><input type="checkbox"/> a multiemployer plan;</div><div><input checked="" type="checkbox"/> a single-employer plan;</div><div><input type="checkbox"/> a multiple-employer plan; or</div><div><input type="checkbox"/> a DFE (specify) ____</div></div>                     |
| B                                                                                          | This return/report is: <div><div><input type="checkbox"/> the first return/report;</div><div><input type="checkbox"/> the final return/report;</div><div><input type="checkbox"/> an amended return/report;</div><div><input type="checkbox"/> a short plan year return/report (less than 12 months).</div></div> |
| C                                                                                          | If the plan is a collectively-bargained plan, check here. ▶ <input checked="" type="checkbox"/>                                                                                                                                                                                                                   |
| D                                                                                          | Check box if filing under: <div><div><input checked="" type="checkbox"/> Form 5558;</div><div><input type="checkbox"/> automatic extension;</div><div><input type="checkbox"/> the DFVC program;</div><div><input type="checkbox"/> special extension (enter description)</div></div>                             |

|         |                                                                                                                                                                                                                |                                                       |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|
| Part II | Basic Plan Information—enter all requested information                                                                                                                                                         |                                                       |
| 1a      | Name of plan<br>ARISTOKRAFT INC. JASPER INDIANA SERVICE RELATED PENSION PLAN                                                                                                                                   | 1b Three-digit plan number (PN) ▶ 001                 |
|         |                                                                                                                                                                                                                | 1c Effective date of plan<br>12/01/1977               |
| 2a      | Plan sponsor's name and address (employer, if for a single-employer plan)<br>(Address should include room or suite no.)<br>MASTERBRAND CABINETS INC.<br><br>ONE MASTERBRAND CABINETS DRIVE<br>JASPER, IN 47546 | 2b Employer Identification Number (EIN)<br>13-3346717 |
|         |                                                                                                                                                                                                                | 2c Sponsor's telephone number<br>812-482-2527         |
|         |                                                                                                                                                                                                                | 2d Business code (see instructions)<br>321900         |

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

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

|           |                                                   |            |                                                              |
|-----------|---------------------------------------------------|------------|--------------------------------------------------------------|
| SIGN HERE | Filed with authorized/valid electronic signature. | 10/15/2010 | LAUREN TASHMA                                                |
|           | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| SIGN HERE |                                                   |            |                                                              |
|           | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| SIGN HERE |                                                   |            |                                                              |
|           | Signature of DFE                                  | Date       | Enter name of individual signing as DFE                      |

|                                                                                                                                                                                |                                                                                                               |
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| <b>3a</b> Plan administrator's name and address (if same as plan sponsor, enter "Same")<br>MASTERBRAND CABINETS INC.<br><br>ONE MASTERBRAND CABINETS DRIVE<br>JASPER, IN 47546 | <b>3b</b> Administrator's EIN<br>13-3346717<br><br><b>3c</b> Administrator's telephone number<br>812-482-2527 |
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|                                                                                                                                                                                                                       |                                   |
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| <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> | 2071 |
|-------------------------------------------------------------------------|----------|------|

|                                                                                                                                                        |           |      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------|
| <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> | 1226 |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                     | <b>6b</b> | 215  |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                      | <b>6c</b> | 469  |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                               | <b>6d</b> | 1910 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....                                              | <b>6e</b> | 17   |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                | <b>6f</b> | 1927 |
| <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> | 0    |
| <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> | 80   |

|                                                                                                                                      |          |  |
|--------------------------------------------------------------------------------------------------------------------------------------|----------|--|
| <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:  
 1B 1G 3H

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

▶ **Round off amounts to nearest dollar.**

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

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>ARISTOKRAFT INC. JASPER INDIANA SERVICE RELATED PENSION PLAN</u>                                              | <b>B</b> Three-digit plan number (PN) ▶ <u>001</u>                                                                                                      |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><u>MASTERBRAND CABINETS INC.</u>                              | <b>D</b> Employer Identification Number (EIN)<br><u>13-3346717</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>18919827</u>                                                                                                                                                           |
| <b>b</b>      | Actuarial value ..... <b>2b</b> <u>20811809</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>202</u> <u>3786566</u>                                                                                                 |
| <b>b</b>      | For terminated vested participants ..... <b>3b</b> <u>471</u> <u>2744261</u>                                                                                                                           |
| <b>c</b>      | For active participants:                                                                                                                                                                               |
| (1)           | Non-vested benefits ..... <b>3c(1)</b> <u>831734</u>                                                                                                                                                   |
| (2)           | Vested benefits ..... <b>3c(2)</b> <u>9508490</u>                                                                                                                                                      |
| (3)           | Total active ..... <b>3c(3)</b> <u>1398</u> <u>10340224</u>                                                                                                                                            |
| <b>d</b>      | Total ..... <b>3d</b> <u>2071</u> <u>16871051</u>                                                                                                                                                      |
| <b>4</b>      | If the plan is at-risk, check the box and complete items (a) and (b) ..... <input type="checkbox"/>                                                                                                    |
| <b>a</b>      | Funding target disregarding prescribed at-risk assumptions ..... <b>4a</b>                                                                                                                             |
| <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> |
| <b>5</b>      | Effective interest rate ..... <b>5</b> <u>7.99 %</u>                                                                                                                                                   |
| <b>6</b>      | Target normal cost ..... <b>6</b> <u>1008052</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>10/06/2010</u>                      |
| Signature of actuary                                    | Date                                   |
| <u>MICHAEL H FRANTZ</u>                                 | <u>08-05485</u>                        |
| Type or print name of actuary                           | Most recent enrollment number          |
| <u>HEWITT ASSOCIATES</u>                                | <u>847-295-5000</u>                    |
| Firm name                                               | Telephone number (including area code) |
| <u>100 HALF DAY RD</u><br><u>LINCOLNSHIRE, IL 60069</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) ..... | 4827786               | 0                      |
| 8                                                           | Portion used to offset prior year's funding requirement (Item 35 from prior year) .....         | 675599                | 0                      |
| 9                                                           | Amount remaining (Item 7 minus item 8).....                                                     | 4152187               | 0                      |
| 10                                                          | Interest on item 9 using prior year's actual return of <u>-9.77</u> % .....                     | -405669               |                        |
| 11                                                          | Prior year's excess contributions to be added to prefunding balance:                            |                       |                        |
| a                                                           | Excess contributions (Item 38 from prior year) .....                                            |                       | 3138609                |
| b                                                           | Interest on (a) using prior year's effective rate of <u>6.21</u> % .....                        |                       | 86947                  |
| c                                                           | Total available at beginning of current plan year to add to prefunding balance .....            |                       | 3225556                |
| d                                                           | Portion of (c) to be added to prefunding balance.....                                           |                       | 3225556                |
| 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).....               | 3746518               | 3225556                |

| Part III Funding percentages |                                                                                                                                                                 |    |          |
|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------|
| 14                           | Funding target attainment percentage.....                                                                                                                       | 14 | 82.03 %  |
| 15                           | Adjusted funding target attainment percentage.....                                                                                                              | 15 | 123.35 % |
| 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 | 94.68 %  |
| 17                           | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....                                        | 17 | %        |

| Part IV Contributions and liquidity shortfalls                                    |                                   |                                 |                          |                                   |                                 |
|-----------------------------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 18 Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                 |                          |                                   |                                 |
| (a) Date<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 |
| 02/03/2010                                                                        | 2238600                           |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
| Totals ►                                                                          |                                   |                                 | 18(b)                    | 2238600                           | 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                                                                 | 2058613 |
| 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                                                             | (4) 4th |
| 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> 62                                                   |
| <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>           | 1008052            |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 0                   | 0                  |
| <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>           | 1008052            |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance |
| <b>35</b> Balances used to offset funding requirement .....                                                                                                                          | 862509              | 0                  |
| <b>36</b> Additional cash requirement (item 34 minus item 35).....                                                                                                                   | <b>36</b>           | 145543             |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....                                                   | <b>37</b>           | 2058613            |
| <b>38</b> Interest-adjusted excess contributions for current year (see instructions).....                                                                                            | <b>38</b>           | 1913070            |
| <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                  |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        |                                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| <b>SCHEDULE C</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>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<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>ARISTOKRAFT INC. JASPER INDIANA SERVICE RELATED PENSION PLAN                                                                                                                                     |                                                                                                                                                                                                                        | <b>B</b> Three-digit plan number (PN) ▶ 001                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>MASTERBRAND CABINETS INC.                                                                                                                                |                                                                                                                                                                                                                        | <b>D</b> Employer Identification Number (EIN)<br>13-3346717 |

|               |                                                        |
|---------------|--------------------------------------------------------|
| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--------------------------------------------------------|

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>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
| NORTHERN TRUST CORPORATION                                                                                        |
| 36-2723087                                                                                                        |

|                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation |
|------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</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

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(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)

HEWITT ASSOCIATES LLC

36-2235791

| <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 50                         | NONE                                                                                                     | 119626                                                                        | 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)

NORTHERN TRUST COMPANY

36-1561860

| <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? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 21 50                         | NONE                                                                                                     | 35833                                                                         | 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)

GRANT THORNTON LLP

36-6055558

| <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 50                         | NONE                                                                                                     | 18091                                                                         | 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)

MONTAG &amp; CADWELL INC.

58-1022504

| <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? |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| 28 50                            | NONE                                                                                                                 | 15858                                                                                  | 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)

BARROW HANLEY MEWHINNEY &amp; STRAUSS

75-2243409

| <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? |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| 28 50                            | NONE                                                                                                                 | 15051                                                                                  | 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)

PACIFIC INVESTMENT MANAGEMENT CO.

33-0629048

| <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? |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| 28 50                            | NONE                                                                                                                 | 12806                                                                                  | 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)

CAUSEWAY CAPITAL MANAGEMENT

95-4861680

| <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? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 28 50                         | NONE                                                                                                     | 7580                                                                          | 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)

FRIESS ASSOCIATES LLC

83-0334121

| <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? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 28 50                         | NONE                                                                                                     | 6901                                                                          | 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)

RS INVESTMENT MANAGEMENT CO. LLC

94-3321067

| <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? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 28 50                         | NONE                                                                                                     | 6099                                                                          | 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"/>                                            |

**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 |
|---------------------------------------------------------|-----------------------------------------|-------------------------------------------|
|                                                         |                                         |                                           |

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

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

| (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:



**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><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>Financial 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 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 <b>01/01/2009</b> and ending <b>12/31/2009</b> |                                                                        |            |
| <b>A</b> Name of plan<br><b>ARISTOKRAFT INC. JASPER INDIANA SERVICE RELATED PENSION PLAN</b>             | <b>B</b> Three-digit plan number (PN) ►                                | <b>001</b> |
|                                                                                                          |                                                                        |            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>MASTERBRAND CABINETS INC.</b>        | <b>D</b> Employer Identification Number (EIN)<br><br><b>13-3346717</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>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                           | <b>1b(1)</b>    | <b>0</b>              | <b>2238600</b>  |
| <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>   | <b>18912713</b>       | <b>21944918</b> |
| <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>    | 18912713              | 24183518        |

**Liabilities**

|                                                                           |           |       |       |
|---------------------------------------------------------------------------|-----------|-------|-------|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |       |       |
| <b>h</b> Operating payables .....                                         | <b>1h</b> | 45933 | 19210 |
| <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> | 45933 | 19210 |

**Net Assets**

|                                                           |           |          |          |
|-----------------------------------------------------------|-----------|----------|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 18866780 | 24164308 |
|-----------------------------------------------------------|-----------|----------|----------|

**Part II Income and Expense Statement**

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

**Income****a Contributions:**

|                                                                                                            |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 2238600    |           |
| <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>    |            | 2238600   |

**b Earnings on investments:****(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> |  |  |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                        | <b>2b(1)(G)</b> |  |  |

|                                                                                           |                 |  |  |
|-------------------------------------------------------------------------------------------|-----------------|--|--|
| (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> |  |  |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> ..... | <b>2b(2)(D)</b> |  |  |

|                 |              |  |  |
|-----------------|--------------|--|--|
| (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> |  |  |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result ..... | <b>2b(4)(C)</b> |  |  |

|                                                                                                   |                 | (a) Amount | (b) Total |
|---------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>2b</b> (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....              | <b>2b(5)(A)</b> |            |           |
| (B) Other .....                                                                                   | <b>2b(5)(B)</b> |            |           |
| (C) Total unrealized appreciation of assets.<br>Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....    | <b>2b(5)(C)</b> |            |           |
| (6) Net investment gain (loss) from common/collective trusts .....                                | <b>2b(6)</b>    |            |           |
| (7) Net investment gain (loss) from pooled separate accounts .....                                | <b>2b(7)</b>    |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                        | <b>2b(8)</b>    |            | 3835546   |
| (9) Net investment gain (loss) from 103-12 investment entities .....                              | <b>2b(9)</b>    |            |           |
| (10) 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>       |            | 6074146   |

**Expenses**

|                                                                                            |              |        |        |
|--------------------------------------------------------------------------------------------|--------------|--------|--------|
| <b>e</b> Benefit payment and payments to provide benefits:                                 |              |        |        |
| (1) Directly to participants or beneficiaries, including direct rollovers .....            | <b>2e(1)</b> | 564254 |        |
| (2) To insurance carriers for the provision of benefits .....                              | <b>2e(2)</b> |        |        |
| (3) Other .....                                                                            | <b>2e(3)</b> |        |        |
| (4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....                | <b>2e(4)</b> |        | 564254 |
| <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: (1) Professional fees .....                              | <b>2i(1)</b> | 22774  |        |
| (2) Contract administrator fees .....                                                      | <b>2i(2)</b> |        |        |
| (3) Investment advisory and management fees .....                                          | <b>2i(3)</b> |        |        |
| (4) Other .....                                                                            | <b>2i(4)</b> | 189590 |        |
| (5) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(4)</b> .....         | <b>2i(5)</b> |        | 212364 |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | <b>2j</b>    |        | 776618 |

**Net Income and Reconciliation**

|                                                                               |              |  |         |
|-------------------------------------------------------------------------------|--------------|--|---------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  | 5297528 |
| <b>l</b> Transfers of assets:                                                 |              |  |         |
| (1) To this plan.....                                                         | <b>2l(1)</b> |  |         |
| (2) 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: GRANT THORNTON LLP

(2) EIN: 36-6055558

**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   |    | 40000000 |
| <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.).....                                                                                                                                                                                     |     |    |          |
| <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<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

|                                                                                                   |                                                                    |
|---------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>ARISTOKRAFT INC. JASPER INDIANA SERVICE RELATED PENSION PLAN</u>      | <b>B</b> Three-digit plan number (PN) ▶<br><u>001</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>MASTERBRAND CABINETS INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>13-3346717</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>EIN(s): <u>90-0260268</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>29</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 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 type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" 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 |

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

Schedule R (Form 5500) 2009  
v.092308.1

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

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

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <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: 64% Investment-Grade Debt: 36% High-Yield Debt: 0% Real Estate: 0% Other: 0%

- 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):



## REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Retirement Committee  
Aristokraft, Jasper, Indiana  
Service Related Pension Plan

Audit • Tax • Advisory

**Grant Thornton LLP**

175 W Jackson Boulevard, 20th Floor  
Chicago, IL 60604-2687

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We were engaged to audit the financial statements of the Aristokraft, Jasper, Indiana Service Related Pension Plan, EIN 13-3346717/Plan No. 001 (the "Plan") as of December 31, 2009 and 2008, and for the years then ended, as listed in the accompanying table of contents. 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 E, which was certified by The Northern Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from the trustee as of and for the years ended December 31, 2009 and 2008, 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.

A handwritten signature in cursive script that reads "Grant Thornton LLP".

Chicago, Illinois  
October 14, 2010

|                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <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><br>ARISTOKRAFT-JASPER SERVICE RELATED PENSION PLAN                                                                            | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> <u>001</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><br>MASTERBRAND CABINETS, INC.                                              | <b>D</b> Employer Identification Number (EIN)<br><br>13-3346717                       |
| <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:                                                                                                                                                                              |              |                            |                    |
| a Market value.....                                                                                                                                                                           | <b>2a</b>    |                            | 18,919,827         |
| b Actuarial value.....                                                                                                                                                                        | <b>2b</b>    |                            | 20,811,809         |
| <b>3</b> Funding target/participant count breakdown                                                                                                                                           |              | (1) Number of participants | (2) Funding Target |
| a For retired participants and beneficiaries receiving payment.....                                                                                                                           | <b>3a</b>    | 202                        | 3,786,566          |
| b For terminated vested participants.....                                                                                                                                                     | <b>3b</b>    | 471                        | 2,744,261          |
| c For active participants:                                                                                                                                                                    |              |                            |                    |
| (1) Non-vested benefits.....                                                                                                                                                                  | <b>3c(1)</b> |                            | 831,734            |
| (2) Vested benefits.....                                                                                                                                                                      | <b>3c(2)</b> |                            | 9,508,490          |
| (3) Total active.....                                                                                                                                                                         | <b>3c(3)</b> | 1,398                      | 10,340,224         |
| d Total.....                                                                                                                                                                                  | <b>3d</b>    | 2,071                      | 16,871,051         |
| <b>4</b> If the plan is at-risk, check the box and complete items (a) and (b) <input type="checkbox"/>                                                                                        |              |                            |                    |
| a Funding target disregarding prescribed at-risk assumptions.....                                                                                                                             | <b>4a</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>    |                            |                    |
| <b>5</b> Effective interest rate.....                                                                                                                                                         | <b>5</b>     | 7.99 %                     |                    |
| <b>6</b> Target normal cost.....                                                                                                                                                              | <b>6</b>     | 1,008,052                  |                    |

**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> | <br>Signature of actuary                                 | <u>10/06/2010</u><br>Date                                       |
|                  | <u>MICHAEL H FRANTZ</u><br>Type or print name of actuary | <u>08-05485</u><br>Most recent enrollment number                |
|                  | <u>HEWITT ASSOCIATES</u><br>Firm name                    | <u>(847) 295-5000</u><br>Telephone number (including area code) |
|                  | <u>100 HALF DAY RD</u><br>Address of the firm            |                                                                 |
|                  | <u>LINCOLNSHIRE IL 60069</u><br>Address of the firm      |                                                                 |

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

**Part II Beginning of year carryover and prefunding balances**

|                                                                                                          | (a) Carryover balance | (b) Prefunding balance |
|----------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (Item 13 from prior year) ..... | 4,827,786             | 0                      |
| <b>8</b> Portion used to offset prior year's funding requirement (Item 35 from prior year) .....         | 675,599               | 0                      |
| <b>9</b> Amount remaining (Item 7 minus item 8) .....                                                    | 4,152,187             | 0                      |
| <b>10</b> Interest on item 9 using prior year's actual return of <u>(9.77)</u> % .....                   | (405,669)             |                        |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                           |                       |                        |
| <b>a</b> Excess contributions (Item 38 from prior year) .....                                            |                       | 3,138,609              |
| <b>b</b> Interest on (a) using prior year's effective rate of <u>6.21</u> % .....                        |                       | 86,947                 |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....            |                       | 3,225,556              |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                          |                       | 3,225,556              |
| <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) .....             | 3,746,518             | 3,225,556              |

**Part III Funding percentages**

|                                                                                                                                                                            |           |          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 82.03 %  |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 123.35 % |
| <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> | 94.68 %  |
| <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> | %        |

**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 |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 02/03/2010               | 2,238,600                         |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ▶</b>          |                                   |                                 | <b>18(b)</b>             | 2,238,600                         | <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> | 2,058,613 |

**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       |

|                                                                                                                                                                                                                                       |                     |                    |                                                                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|----------------------------------------------------------------------------------|
| <b>Part V Assumptions used to determine funding target and target normal cost</b>                                                                                                                                                     |                     |                    |                                                                                  |
| <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>           |                    | 62                                                                               |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute                                          |                     |                    |                                                                                  |
| <b>Part VI Miscellaneous items</b>                                                                                                                                                                                                    |                     |                    |                                                                                  |
| <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>           |                    |                                                                                  |
| <b>Part VII Reconciliation of unpaid minimum required contributions for prior years</b>                                                                                                                                               |                     |                    |                                                                                  |
| <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                                                                                |
| <b>Part VIII Minimum required contribution for current year</b>                                                                                                                                                                       |                     |                    |                                                                                  |
| <b>31</b> Target normal cost, adjusted, if applicable (see instructions) .....                                                                                                                                                        | <b>31</b>           |                    | 1,008,052                                                                        |
| <b>32</b> Amortization installments:                                                                                                                                                                                                  | Outstanding Balance |                    | Installment                                                                      |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                                                                 | 0                   |                    | 0                                                                                |
| <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>           |                    | 1,008,052                                                                        |
|                                                                                                                                                                                                                                       | Carryover balance   | Prefunding balance | Total balance                                                                    |
| <b>35</b> Balances used to offset funding requirement .....                                                                                                                                                                           | 862,509             | 0                  | 862,509                                                                          |
| <b>36</b> Additional cash requirement (item 34 minus item 35) .....                                                                                                                                                                   | <b>36</b>           |                    | 145,543                                                                          |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) .....                                                                                                   | <b>37</b>           |                    | 2,058,613                                                                        |
| <b>38</b> Interest-adjusted excess contributions for current year (see instructions) .....                                                                                                                                            | <b>38</b>           |                    | 1,913,070                                                                        |
| <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 Attachment (Form 5500)—2009 Plan Year  
MasterBrand Cabinets, Inc. Aristokraft, Jasper, Indiana Service Related  
Pension Plan  
EIN: 13-3346717 PN: 001

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**Schedule SB, line 19—Discounted Employer Contributions**

Year applied for contributions: 2009

| <b>Date</b>        | <b>Amount</b> | <b>Interest<br/>Rate</b> | <b>Interest Adjusted<br/>Contribution</b> |
|--------------------|---------------|--------------------------|-------------------------------------------|
| February 3, 2010   | \$ 2,238,600  | 7.99%                    | \$ 2,058,613                              |
| Total Contribution | \$ 2,238,600  |                          | \$ 2,058,613                              |

Schedule SB Attachment (Form 5500)—2009 Plan Year  
MasterBrand Cabinets, Inc. Aristokraft, Jasper, Indiana Service Related  
Pension Plan  
EIN: 13-3346717 PN: 001

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**Schedule SB, line 22—Description of Weighted Average Retirement Age**

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

| (a)              | (b)     | (c)    | (d)                        |
|------------------|---------|--------|----------------------------|
| Age              | Rate    | Weight | Product<br>(a) × (b) × (c) |
| 55.5             | 5.00%   | 1.0000 | 2.78                       |
| 56.5             | 5.00%   | 0.9500 | 2.68                       |
| 57.5             | 5.00%   | 0.9025 | 2.59                       |
| 58.5             | 5.00%   | 0.8574 | 2.51                       |
| 59.5             | 5.00%   | 0.8145 | 2.42                       |
| 60.5             | 15.00%  | 0.7738 | 7.02                       |
| 61.5             | 5.00%   | 0.6577 | 2.02                       |
| 62.5             | 20.00%  | 0.6248 | 7.81                       |
| 63.5             | 10.00%  | 0.4999 | 3.17                       |
| 64.5             | 10.00%  | 0.4499 | 2.90                       |
| 65               | 100.00% | 0.4049 | <u>26.32</u>               |
| Weighted Average |         |        | 62.22                      |

Schedule SB Attachment (Form 5500)—2009 Plan Year  
MasterBrand Cabinets, Inc. Aristokraft, Jasper, Indiana Service Related  
Pension Plan  
EIN: 13-3346717 PN: 001

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**Schedule SB, Part V—Statement of Actuarial Assumptions/Methods**

|                                                                         |                                                                                                                                                                           |
|-------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Interest Rates                                                          | Based on the full Yield Curve with a two month lookback (October 2008 yield curve), with sample rates as follows:                                                         |
| Yield Curve                                                             | Duration 0.5 - 5.45%<br>Duration 5.5 - 8.25%<br>Duration 10.5 - 8.87%<br>Duration 15.5 - 8.65%<br>Duration 20.5 - 8.11%<br>Duration 25.5 - 7.71%<br>Duration 30.5 - 7.46% |
| Optional Payment Form Election Percentage                               | 100% elect the normal form of payment of a life annuity.                                                                                                                  |
| Optional Payment Form<br>Conversion Interest Rate                       | N/A.                                                                                                                                                                      |
| Optional Payment Form<br>Conversion Mortality                           | N/A.                                                                                                                                                                      |
| Retirement Age<br>Active Participants<br>Terminated Vested Participants | See Table 1.<br>Age 62.                                                                                                                                                   |
| Mortality Rates<br>Healthy and Disabled                                 | 2009 Static Mortality Table for Annuitants and Non-Annuitants Per §1.430(h)(3)-1(e).                                                                                      |
| Withdrawal Rates                                                        | See Table 2.                                                                                                                                                              |
| Disability Rates                                                        | See Table 3.                                                                                                                                                              |
| Surviving Spouse Benefit                                                | It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.                                      |
| Benefit Limits                                                          | Projected benefits are limited by the current IRC section 415 maximum benefit of \$195,000.                                                                               |

Schedule SB Attachment (Form 5500)—2009 Plan Year  
MasterBrand Cabinets, Inc. Aristokraft, Jasper, Indiana Service Related  
Pension Plan  
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Valuation of Plan Assets

Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.

A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Trust Expenses Included in Target Normal Cost

\$262,258.

The expenses included in the target normal cost reflect the prior year's administrative and investment expenses.

Expected Return on Assets

2007 Plan Year

6.09%.

2008 Plan Year

6.43%.

Actuarial Method

Standard Unit Credit Cost Method.

Valuation Date

January 1, 2009.

Schedule SB Attachment (Form 5500)—2009 Plan Year  
MasterBrand Cabinets, Inc. Aristokraft, Jasper, Indiana Service Related  
Pension Plan  
EIN: 13-3346717 PN: 001

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**Table 1**  
**Retirement Rates**

| Age | Rate    |
|-----|---------|
| 55  | 5.00%   |
| 56  | 5.00%   |
| 57  | 5.00%   |
| 58  | 5.00%   |
| 59  | 5.00%   |
| 60  | 15.00%  |
| 61  | 5.00%   |
| 62  | 20.00%  |
| 63  | 10.00%  |
| 64  | 10.00%  |
| 65+ | 100.00% |

Schedule SB Attachment (Form 5500)—2009 Plan Year  
MasterBrand Cabinets, Inc. Aristokraft, Jasper, Indiana Service Related  
Pension Plan  
EIN: 13-3346717 PN: 001

**Table 2—Page 1 of 2**  
**Termination Rates**

| Age | Years of Service |        |        |        |        |        |
|-----|------------------|--------|--------|--------|--------|--------|
|     | 0                | 1      | 2      | 3      | 4      | 5+     |
| 15  | 14.40%           | 14.40% | 14.40% | 14.40% | 14.40% | 14.40% |
| 16  | 14.40%           | 14.40% | 14.40% | 14.40% | 14.40% | 14.40% |
| 17  | 14.40%           | 14.40% | 14.40% | 14.40% | 14.40% | 14.40% |
| 18  | 14.40%           | 14.40% | 14.40% | 14.40% | 14.40% | 14.40% |
| 19  | 14.40%           | 14.40% | 14.40% | 14.40% | 14.40% | 14.40% |
| 20  | 14.40%           | 14.40% | 14.40% | 14.40% | 14.40% | 14.40% |
| 21  | 14.40%           | 14.40% | 14.40% | 14.40% | 14.40% | 14.40% |
| 22  | 13.50%           | 13.50% | 13.50% | 13.50% | 13.50% | 13.50% |
| 23  | 12.90%           | 12.90% | 12.90% | 12.90% | 12.90% | 12.90% |
| 24  | 12.00%           | 12.00% | 12.00% | 12.00% | 12.00% | 12.00% |
| 25  | 11.40%           | 11.40% | 11.40% | 11.40% | 11.40% | 11.40% |
| 26  | 10.80%           | 10.80% | 10.80% | 10.80% | 10.80% | 10.80% |
| 27  | 9.90%            | 9.90%  | 9.90%  | 9.90%  | 9.90%  | 9.90%  |
| 28  | 9.30%            | 9.30%  | 9.30%  | 9.30%  | 9.30%  | 9.30%  |
| 29  | 8.70%            | 8.70%  | 8.70%  | 8.70%  | 8.70%  | 8.70%  |
| 30  | 8.70%            | 8.40%  | 8.40%  | 8.40%  | 8.40%  | 8.40%  |
| 31  | 8.70%            | 8.40%  | 7.80%  | 7.80%  | 7.80%  | 7.80%  |
| 32  | 8.70%            | 8.40%  | 7.80%  | 7.50%  | 7.20%  | 7.20%  |
| 33  | 8.70%            | 8.40%  | 7.80%  | 7.50%  | 7.20%  | 6.60%  |
| 34  | 8.70%            | 8.40%  | 7.80%  | 7.50%  | 7.20%  | 6.30%  |
| 35  | 8.70%            | 8.40%  | 7.80%  | 7.50%  | 7.20%  | 5.70%  |
| 36  | 8.70%            | 8.40%  | 7.80%  | 7.50%  | 7.20%  | 5.40%  |
| 37  | 8.70%            | 8.40%  | 7.80%  | 7.50%  | 7.20%  | 5.10%  |
| 38  | 8.70%            | 8.40%  | 7.80%  | 7.50%  | 7.20%  | 4.80%  |
| 39  | 8.70%            | 8.40%  | 7.80%  | 7.50%  | 7.20%  | 4.50%  |
| 40  | 8.70%            | 8.40%  | 7.80%  | 7.50%  | 7.20%  | 4.20%  |
| 41  | 8.70%            | 8.40%  | 7.80%  | 7.50%  | 7.20%  | 3.90%  |
| 42  | 8.70%            | 8.40%  | 7.80%  | 7.50%  | 7.20%  | 3.60%  |
| 43  | 8.70%            | 8.40%  | 7.80%  | 7.50%  | 7.20%  | 3.60%  |
| 44  | 8.70%            | 8.40%  | 7.80%  | 7.50%  | 7.20%  | 3.30%  |

Schedule SB Attachment (Form 5500)—2009 Plan Year  
MasterBrand Cabinets, Inc. Aristokraft, Jasper, Indiana Service Related  
Pension Plan  
EIN: 13-3346717 PN: 001

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**Table 2—Page 2 of 2**  
**Termination Rates**

| Age | Years of Service |       |       |       |       |       |
|-----|------------------|-------|-------|-------|-------|-------|
|     | 0                | 1     | 2     | 3     | 4     | 5+    |
| 45  | 8.70%            | 8.40% | 7.80% | 7.50% | 7.20% | 3.30% |
| 46  | 8.70%            | 8.40% | 7.80% | 7.50% | 7.20% | 3.00% |
| 47  | 8.70%            | 8.40% | 7.80% | 7.50% | 7.20% | 3.00% |
| 48  | 8.70%            | 8.40% | 7.80% | 7.50% | 7.20% | 3.00% |
| 49  | 8.70%            | 8.40% | 7.80% | 7.50% | 7.20% | 3.00% |
| 50  | 8.70%            | 8.40% | 7.80% | 7.50% | 7.20% | 3.00% |
| 51  | 8.70%            | 8.40% | 7.80% | 7.50% | 7.20% | 3.00% |
| 52  | 8.70%            | 8.40% | 7.80% | 7.50% | 7.20% | 3.00% |
| 53  | 8.70%            | 8.40% | 7.80% | 7.50% | 7.20% | 3.00% |
| 54  | 8.70%            | 8.40% | 7.80% | 7.50% | 7.20% | 3.00% |
| 55+ | 8.70%            | 8.40% | 7.80% | 7.50% | 7.20% | 3.00% |

Schedule SB Attachment (Form 5500)—2009 Plan Year  
MasterBrand Cabinets, Inc. Aristokraft, Jasper, Indiana Service Related  
Pension Plan  
EIN: 13-3346717 PN: 001

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**Table 3**  
**Disability Rates**

| Age | Rate   | Age | Rate   |
|-----|--------|-----|--------|
| 15  | 0.030% | 45  | 0.192% |
| 16  | 0.030% | 46  | 0.216% |
| 17  | 0.030% | 47  | 0.246% |
| 18  | 0.030% | 48  | 0.282% |
| 19  | 0.030% | 49  | 0.312% |
| 20  | 0.030% | 50  | 0.358% |
| 21  | 0.030% | 51  | 0.410% |
| 22  | 0.030% | 52  | 0.472% |
| 23  | 0.030% | 53  | 0.534% |
| 24  | 0.030% | 54  | 0.602% |
| 25  | 0.030% | 55  | 0.670% |
| 26  | 0.030% | 56  | 0.738% |
| 27  | 0.030% | 57  | 0.812% |
| 28  | 0.034% | 58  | 0.890% |
| 29  | 0.034% | 59  | 0.970% |
| 30  | 0.034% | 60  | 1.050% |
| 31  | 0.038% | 61  | 1.140% |
| 32  | 0.038% | 62  | 1.232% |
| 33  | 0.042% | 63  | 1.326% |
| 34  | 0.042% | 64  | 1.420% |
| 35  | 0.052% | 65+ | 0.000% |
| 36  | 0.056% |     |        |
| 37  | 0.066% |     |        |
| 38  | 0.076% |     |        |
| 39  | 0.090% |     |        |
| 40  | 0.100% |     |        |
| 41  | 0.114% |     |        |
| 42  | 0.128% |     |        |
| 43  | 0.148% |     |        |
| 44  | 0.172% |     |        |

Schedule SB Attachment (Form 5500)—2009 Plan Year  
MasterBrand Cabinets, Inc. Aristokraft, Jasper, Indiana Service Related  
Pension Plan  
EIN: 13-3346717 PN: 001

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**Schedule SB, line 25—Change in Funding Method**

The funding valuation reflects the following method change:

- A change in the asset valuation method from an average value method to the two year smoothed value method as of January 1, 2009.
- A change in the interest rate basis from segment rates to the full yield curve with a two month lookback (October 2008 full yield curve).
- An addition to the Target Normal Cost of assumed expenses payable from the trust, as required by WRERA.

These changes have automatic approval under final regulations, Notice 2009-22 or other IRS guidance.

Schedule SB Attachment (Form 5500)—2009 Plan Year  
MasterBrand Cabinets, Inc. Aristokraft, Jasper, Indiana Service Related  
Pension Plan  
EIN: 13-3346717 PN: 001

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**Schedule SB, Part V—Summary of Plan Provisions**

|                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Effective Date                   | The original plan became effective December 1, 1977. The plan was last restated effective January 1, 1989, and applies only to covered employees who terminate employment on or after January 1, 1989.                                                                                                                                                                                                                                                                         |
| Eligibility                      | Each employee who is in the employ of MasterBrand Cabinets, Inc. at its plants in the area of Jasper, Indiana and who is represented by the Industrial Local Union No. 2930, an affiliate of the Carpenters' Industrial Council of Indiana, United Brotherhood of Carpenters and Joiners of America, AFL-CIO, shall be eligible to participate in the Plan.                                                                                                                    |
| Participation                    | <p>Each eligible employee shall become a participant on the first day of the month coincident with or next following the date he first performs an hour of service.</p> <p>Effective January 1, 2009 the plan was closed to employees who become employed, rehired, or transferred on or after that date.</p>                                                                                                                                                                  |
| Normal Retirement<br>Eligibility | Age 65 and five years of plan participation.                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Monthly Benefit                  | A normal retiree whose employment ends on or after March 1, 2009 shall receive a monthly benefit equal to \$18.50 times Benefit Service to a maximum of 40 years of service. The multiplier will remain at \$17.50 for those who ended employment prior to March 1, 2009, but after March 1, 2006 and \$15.50 for those who ended employment prior to March 1, 2006, but after March 1, 2003. For those who retired prior to March 1, 2003, the multiplier remains at \$14.00. |
| Early Retirement<br>Eligibility  | Age 55 and five years of Vesting Service.                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Monthly Benefit                  | An early retiree shall receive a monthly benefit computed in the same manner as a normal retirement benefit, but based on the participant's Benefit Service at the time of termination. Further, this benefit will be reduced $\frac{1}{2}$ of 1% for each month that benefits commence prior to the participant's normal retirement date.                                                                                                                                     |

Schedule SB Attachment (Form 5500)—2009 Plan Year  
MasterBrand Cabinets, Inc. Aristokraft, Jasper, Indiana Service Related  
Pension Plan  
EIN: 13-3346717 PN: 001

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Disability Retirement

Eligibility

Total and permanent disability of participant prior to normal retirement date, age 45, and 15 years of Vesting Service.

Monthly Benefit

A disabled retiree shall receive a monthly benefit computed in the same manner as a normal retirement benefit, but based on the participant's Benefit Service as of the disability retirement date. The monthly amount of the disability retirement pension shall be no less than \$50.00, and is payable without reduction for early commencement.

Preretirement Death

Eligibility

Five years of Vesting Service and married throughout the one-year period ending on the date of death.

Monthly Benefit

A spouse who survives a vested participant who has not yet retired shall receive a life annuity commencing at the later of the participant's earliest retirement age or the participant's date of death. The benefit amount will be equal to the survivor portion that the spouse would have received had the participant separated from service on the date of death with a 50% joint-and-survivor annuity in effect. Ultimate benefits will not be reduced to cover the cost of this coverage

Vested Termination Benefits

Eligibility

Five years of Vesting Service.

Benefit

A vested participant who terminates shall be entitled to receive his accrued benefit according to the normal or early retirement provisions. The accrued benefit is computed in the same manner as a normal retirement benefit but based on the participant's Benefit Service at the time of termination.

Normal Form of Benefits

An unmarried participant shall receive a single life annuity. Married participants will receive an actuarially reduced 50% joint-and-survivor annuity unless another form is elected.

Optional Forms of Benefits

100%, 75% or 50% joint-and-survivor options; 10 years certain and continuous annuity.

Definitions

Schedule SB Attachment (Form 5500)—2009 Plan Year  
MasterBrand Cabinets, Inc. Aristokraft, Jasper, Indiana Service Related  
Pension Plan  
EIN: 13-3346717 PN: 001

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Actuarial Equivalence

6.00% interest rate and the RP-2000 Combined Healthy Mortality Table with blended 50% male and 50% female with no age setbacks for the optional forms.

Vesting Service

A covered employees shall accrue a year of vesting service for each calendar year during which he completes at least 1,000 hours of service.

Benefit Service

Benefit Service is measured in years and months. A participant shall accrue one year of Benefit Service for each calendar year in which he has 1,800 or more hours of service. A participant also shall accrue Benefit Service, expressed in months, for any calendar year in which he has completed fewer than 1,800, but at least 1,000, hours of service. The number of months of Benefit Service shall be determined in accordance with the following table:

| Hours of Service | Months of<br>Benefit Service |
|------------------|------------------------------|
| Less than 1,000  | 0                            |
| 1,000 to 1,124   | 7                            |
| 1,125 to 1,274   | 8                            |
| 1,275 to 1,424   | 9                            |
| 1,425 to 1,574   | 10                           |
| 1,575 to 1,724   | 11                           |
| 1,725 or More    | 12                           |

**Changes in Plan Provisions since the Prior Year**

The January 1, 2009 funding valuation reflects the following plan changes:

- As adopted on December 18, 2008 and effective January 1, 2009, the plan was closed to employees who become employed, rehired, or transferred on or after that date.
- As adopted on December 18, 2008 and effective March 1, 2009, the benefit multiplier increased from \$17.50 to \$18.50.
- An increase in the annual maximum benefit limit under IRC Section 415 from \$185,000 in 2008 to \$195,000 in 2009.

Schedule SB Attachment (Form 5500)—2009 Plan Year  
MasterBrand Cabinets, Inc. Aristokraft, Jasper, Indiana Service Related  
Pension Plan  
EIN: 13-3346717 PN: 001

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**Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan**

- Line 11a does not match Line 38 of the 2008 Schedule SB due to the reflection of final regulations issued after the 2008 filing.
- The target liability was calculated using the full yield curve based on corporate bonds rates for October. As such, "2" was entered on line 21b as the applicable lookback month.

Schedule SB Attachment (Form 5500)—2009 Plan Year  
MasterBrand Cabinets, Inc. Aristokraft, Jasper, Indiana Service Related  
Pension Plan  
EIN: 13-3346717 PN: 001

**Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2009**  
Number of Participants

| Attained Age | Years of Credited Service |     |     |       |       |       |       |       |       |     |
|--------------|---------------------------|-----|-----|-------|-------|-------|-------|-------|-------|-----|
|              | <1                        | 1-4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-39 | 40+ |
| <25          | 13                        | 102 | 12  |       |       |       |       |       |       |     |
| 25-29        | 5                         | 100 | 52  | 3     |       |       |       |       |       |     |
| 30-34        | 2                         | 69  | 53  | 21    | 1     |       |       |       |       |     |
| 35-39        | 6                         | 56  | 47  | 33    | 23    | 1     |       |       |       |     |
| 40-44        | 5                         | 37  | 39  | 28    | 20    | 24    | 5     |       |       |     |
| 45-49        | 1                         | 55  | 57  | 38    | 19    | 26    | 6     | 7     |       |     |
| 50-54        | 3                         | 41  | 49  | 28    | 22    | 22    | 7     | 29    | 1     |     |
| 55-59        | 2                         | 36  | 31  | 22    | 10    | 20    | 7     | 10    | 7     |     |
| 60-64        |                           | 9   | 15  | 15    | 8     | 12    | 2     | 7     | 3     | 3   |
| 65-69        |                           | 1   | 3   | 1     | 1     | 3     | 1     |       |       |     |
| 70+          |                           |     | 1   |       |       |       |       |       |       |     |

N-1398

**FINANCIAL STATEMENTS AND REPORT OF  
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS  
ARISTOKRAFT, JASPER, INDIANA  
SERVICE RELATED PENSION PLAN  
DECEMBER 31, 2009 AND 2008**

**PLAN NUMBER: 001  
EIN: 13-3346717**

**B104076**

## **C O N T E N T S**

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## REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Retirement Committee  
Aristokraft, Jasper, Indiana  
Service Related Pension Plan

Audit • Tax • Advisory

Grant Thornton LLP  
175 W Jackson Boulevard, 20th Floor  
Chicago, IL 60604-2687

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We were engaged to audit the financial statements of the Aristokraft, Jasper, Indiana Service Related Pension Plan, EIN 13-3346717/Plan No. 001 (the "Plan") as of December 31, 2009 and 2008, and for the years then ended, as listed in the accompanying table of contents. 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 E, which was certified by The Northern Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from the trustee as of and for the years ended December 31, 2009 and 2008, 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.

Chicago, Illinois  
October 14, 2010

**Aristokraft, Jasper, Indiana**  
**Service Related Pension Plan**  
**PLAN NUMBER: 001, EIN: 13-3346717**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**  
**December 31, 2009 and 2008**

|                                                                                       | <u>2009</u>                | <u>2008</u>                |
|---------------------------------------------------------------------------------------|----------------------------|----------------------------|
| Assets                                                                                |                            |                            |
| Beneficial interest in Fortune Brands Home &<br>Hardware, Inc. Retirement Plans Trust | \$21,944,918               | \$18,912,713               |
| Employer contribution receivable                                                      | <u>2,238,600</u>           | <u>-</u>                   |
| Total assets                                                                          | 24,183,518                 | 18,912,713                 |
| Liabilities                                                                           |                            |                            |
| Accrued administrative expenses                                                       | <u>19,210</u>              | <u>45,933</u>              |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b>                                              | <u><u>\$24,164,308</u></u> | <u><u>\$18,866,780</u></u> |

The accompanying notes are an integral part of these statements.

**Aristokraft, Jasper, Indiana****Service Related Pension Plan****PLAN NUMBER: 001, EIN: 13-3346717****STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS****Years ended December 31, 2009 and 2008**

|                                                  | <u>2009</u>                 | <u>2008</u>                 |
|--------------------------------------------------|-----------------------------|-----------------------------|
| Additions                                        |                             |                             |
| Net investment income (loss) from Fortune Brands |                             |                             |
| Home & Hardware, Inc. Retirement Plans Trust     | \$ 3,835,546                | \$ (2,423,904)              |
| Employer contributions                           | <u>2,238,600</u>            | <u>3,700,000</u>            |
| Total additions                                  | 6,074,146                   | 1,276,096                   |
| Deductions                                       |                             |                             |
| Administrative expenses                          | 212,364                     | 274,933                     |
| Benefit payments                                 | <u>564,254</u>              | <u>528,391</u>              |
| Total deductions                                 | <u>776,618</u>              | <u>803,324</u>              |
| NET INCREASE                                     | 5,297,528                   | 472,772                     |
| Net assets available for benefits                |                             |                             |
| Beginning of year                                | <u>18,866,780</u>           | <u>18,394,008</u>           |
| End of year                                      | <u><u>\$ 24,164,308</u></u> | <u><u>\$ 18,866,780</u></u> |

The accompanying notes are an integral part of these statements.

**Aristokraft, Jasper, Indiana  
Service Related Pension Plan  
PLAN NUMBER: 001, EIN: 13-3346717  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2009 and 2008**

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**NOTE A - DESCRIPTION OF PLAN**

The following is a brief description of the Aristokraft, Jasper, Indiana Service Related Pension Plan (the "Plan"). Participants should refer to the Plan document for a more complete description of the Plan's provisions, which is available from the Plan administrator at One Masterbrand Cabinets Dr, Jasper, Indiana 47546.

***General***

The Plan is a non-contributory defined benefit pension plan covering substantially all employees of MasterBrand Cabinets, Inc. (the "Company") at its plants in southern Indiana who are members of the Industrial Local Union No. 2930, an affiliate of the Carpenters' Industrial Council of Indiana, United Brotherhood of Carpenters and Joiners of America, AFL-CIO. The Company is a wholly-owned indirect subsidiary of Fortune Brands, Inc. ("Fortune"). Effective January 1, 2009, the Plan closed to new entrants. The Plan is subject to the provisions of Employer Retirement Income Security Act of 1974 ("ERISA"), as amended.

***Pension Benefits***

Employees become fully vested after five years of vesting service. Participants are eligible for monthly pension benefit payments beginning at the normal retirement age (the later of age 65 or after five years of vesting service in the Plan if their employment is terminated with all Fortune entities). Benefits are calculated according to an integrated benefit formula based applicable benefit rate.

The normal form of pension benefit for a participant with no eligible spouse is an annuity payable for the participant's lifetime only. The normal form of pension benefit for a participant with an eligible spouse is an annuity payable at an actuarially reduced amount for the participant's lifetime and, thereafter, at a specific percentage of such amount for the eligible spouse's lifetime.

A participant may elect to modify the normal form of pension benefit by exercising one of several options, including a single-life annuity, various joint and survivor annuities or 10 year continuous annuity. Reduced benefits are payable upon early retirement after attaining age 55 with a minimum of five years of vesting service.

The Plan also provides for disability and deferred pension benefits. A participant is considered disabled as long as he or she meets the definition of totally and permanently disabled in the plan.

A participant is eligible for a deferred vested pension if his or her employment is terminated with the Company before death or retirement after completing at least five years of vesting service.

**Aristokraft, Jasper, Indiana**  
**Service Related Pension Plan**  
**PLAN NUMBER: 001, EIN: 13-3346717**  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
**December 31, 2009 and 2008**

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**NOTE A - DESCRIPTION OF PLAN - Continued**

***Contributions***

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 minimum funding requirements of ERISA were satisfied in 2009 and 2008.

***Plan Termination***

Although it has not expressed any intent to do so, the Company has the right under the Plan's provisions to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

In the event the Plan terminates, participants will become fully vested in their accrued benefits and the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations. In addition, the Pension Benefit Guaranty Corporation ("PBGC") insures certain benefits for beneficiaries and vested participants under the Plan if the Plan terminates.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency of the Plan's net assets at the termination date to provide these benefits and may also depend on the financial condition of the Plan Sponsor and on the level of benefits guaranteed by the PBGC.

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Basis of Accounting***

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

**Aristokraft, Jasper, Indiana**  
**Service Related Pension Plan**  
**PLAN NUMBER: 001, EIN: 13-3346717**  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
**December 31, 2009 and 2008**

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

***Adoption of New Accounting Standard***

Effective January 1, 2008, the Plan adopted accounting guidance issued by the Financial Accounting Standards Board ("FASB") that established a single authoritative definition of fair value, set a framework for measuring fair value, and required additional disclosures about fair value measurements. In accordance with the guidance, the Plan classifies its investments into Level 1, which refers to securities valued using quoted prices from active markets for identical assets; Level 2, which refers to securities not traded on an active market but for which observable market inputs are readily available; and Level 3, which refers to securities valued based on significant unobservable inputs. Assets are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The three levels of the fair value hierarchy are as follows:

Level 1 inputs are unadjusted quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date. An active market for the asset or liability is a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2 inputs are other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, including:

1. Quoted prices for similar assets or liabilities in active markets.
2. Quoted prices for identical or similar assets or liabilities in inactive markets.
3. Inputs other than quoted prices that are observable for the assets or liabilities (including volatilities).
4. Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

Level 3 inputs are unobservable for the asset or liability (including the entity's own assumptions about the assumptions that market participants would use in pricing the asset or liability) and significant to the fair value measurement.

**Aristokraft, Jasper, Indiana**  
**Service Related Pension Plan**  
**PLAN NUMBER: 001, EIN: 13-3346717**  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
**December 31, 2009 and 2008**

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

***Adoption of New Accounting Standard - Continued***

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

In 2009, the FASB issued updates to the initial fair value measurements and disclosures guidance that covered determining fair value when the volume and level of activity for the asset or liability have significantly decreased and identifying transactions that are not orderly. Such guidance expanded disclosures and required that major categories for debt and equity securities in the fair value hierarchy table to be determined on the basis of the nature and risks of the investments.

In September 2009, the FASB amended the fair value measurements and disclosures for investments in certain entities that calculate net asset per share (or its equivalent). The amendment is effective for the first reporting period ending after December 15, 2009 and expands the required disclosures for certain investments with a reported net asset value (NAV). The Plan has adopted both changes to the fair value measurements and disclosures guidance on a prospective basis for the year ended December 31, 2009. Adoption did not have a material impact on the fair value determination and disclosure of applicable investments. The effect of the adoption had no impact on the statements of net assets available for benefits and statements of changes in net assets available for benefits.

In January 2010, the FASB amended the fair value measurements and disclosures by adding new disclosure requirements for Levels 1 and 2, separate disclosures of purchases, sales, issuances, and settlements relating to Level 3 measurements and clarification of existing fair value disclosures. This amendment is effective for periods beginning after December 15, 2009, except for the requirement to provide Level 3 activity of purchases, sales, issuances, and settlements on a gross basis, which will be effective for fiscal years beginning after December 15, 2010. The Plan is currently evaluating the impact this amendment will have on the financial statements.

In July 2009, the FASB established the FASB Accounting Standards Codification (ASC) as the source of authoritative accounting principles recognized by the FASB to be applied by nongovernmental entities in the preparation of financial statements in conformity with GAAP. The ASC supersedes all existing accounting and reporting standards and is not intended to change GAAP. The use of the ASC was effective for financial statements issued for periods ending after September 15, 2009.

**Aristokraft, Jasper, Indiana**  
**Service Related Pension Plan**  
**PLAN NUMBER: 001, EIN: 13-3346717**  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
**December 31, 2009 and 2008**

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

*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 estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated Plan benefits at the date of the financial statements. Actual results could differ from those estimates.

*Investment Valuation*

The assets of the Plan are included in a pool of investments known as the Fortune Brands Home & Hardware, Inc. Retirement Plans Trust (the "Master Trust") along with ten other pension plans for various employee groups of Fortune and subsidiaries. The Plan's investment in the Master Trust is presented at fair value, which has been determined based on the fair value of the underlying investments of the Master Trust.

Plan management uses the following methods and significant assumptions to estimate fair value of investments in the Master Trust. There have been no changes in the methodologies used at December 31, 2009 and 2008.

The investments held by the Master Trust are valued as follows:

Government obligations, Corporate bonds, and Preferred stocks: Valued at the closing price reported on the private market on which the security is traded.

Common stocks and Other: Valued at the closing price reported on the active market on which the security is traded.

Collective funds: Valued at the net asset value ("NAV") provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The NAV's unit price is quoted on a private market and the underlying assets owned by the fund are generally trading on active markets.

Interest in unitized pooled account – common stock: Valued at the price per unit multiplied by the number of units held by the Plan. The price per unit is determined based on the pooled account's assets at fair value which includes common stocks that are publicly traded on an active market.

**Aristokraft, Jasper, Indiana**  
**Service Related Pension Plan**  
**PLAN NUMBER: 001, EIN: 13-3346717**  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
**December 31, 2009 and 2008**

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

***Investment Valuation - Continued***

Group annuity contract: Valued at contract value, which approximates fair value, representing contributions and investment return as determined in accordance with the contract, less funds used to pay benefits and administrative expenses charged.

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

See Note D - Investment in Master Trust for the Master Trust's investments by level within the fair value hierarchy as of December 31, 2009 and 2008.

Purchases and sales of securities by the Master Trust are reflected on a trade-date basis. Gain or loss on sales of securities is based on average cost. Dividend income is recorded on the ex-dividend date. Interest and other income are recorded as earned on an accrual basis.

In accordance with the policy of stating investments at fair value, the Plan's portion of net appreciation/(depreciation) in the fair value of the investments in the Master Trust consists of realized gains and losses and unrealized appreciation/(depreciation) on those investments. The net appreciation/(depreciation) of the Master Trust, along with interest, dividend and other income, net of Master Trust expenses are presented in the accompanying statements of changes in net assets available for benefits as net investment income (loss) from Fortune Brands Home & Hardware, Inc. Retirement Plans Trust.

***Payment of Benefits***

Benefit payments to participants are recorded when paid.

**Aristokraft, Jasper, Indiana**  
**Service Related Pension Plan**  
**PLAN NUMBER: 001, EIN: 13-3346717**  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
**December 31, 2009 and 2008**

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

***Administrative Expenses***

The Plan provides for payment of certain administrative expenses from Plan assets. Expenses paid to the Trustee and the investment managers are allocated to the Plan either based on the direction of the Plan administrator or based on the ratio of the Plan's assets to the fair value of all assets held in the Master Trust and are presented in the accompanying statements of changes in net assets available for benefits as net investment income (loss) from Fortune Brands Home & Hardware, Inc. Retirement Plans Trust. Expenses paid to the PBGC, the actuary and other various Plan-related expenses that may be incurred are allocated specifically to each plan and are presented in the accompanying statements of changes in net assets available for benefits as administrative expenses.

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**NOTE C - TAX STATUS**

The Plan obtained its latest determination letter on November 12, 2008, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (the "IRC"). The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

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**NOTE D - INVESTMENT IN MASTER TRUST**

The Master Trust investments are stated at fair value as reported by The Northern Trust Company (the "Trustee"). The ratio of the Plan's assets to the fair value of all assets held in the Master Trust is used to allocate interest income, dividend income, other income, realized gains (losses) and unrealized appreciation (depreciation) in the market value of investments and certain investment management fees on a monthly basis. Other changes in net assets available for Plan benefits are directly attributable to the Plan and are, therefore, not subject to allocation.

**Aristokraft, Jasper, Indiana**  
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**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
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**NOTE D - INVESTMENT IN MASTER TRUST - Continued**

Total net assets available for benefits shared proportionately by respective plans of the Master Trust, in which the Plan has interest of 10.68% and 10.18% at December 31, 2009 and 2008, respectively, are summarized as follows:

|                                                                     | 2009                 | 2008                 |
|---------------------------------------------------------------------|----------------------|----------------------|
| <b>Assets</b>                                                       |                      |                      |
| Cash                                                                | \$ 1,309,213         | \$ -                 |
| Interest and dividends receivable                                   | 321,501              | 165,246              |
| Due from broker for securities sold                                 | 10,251,528           | 11,747,193           |
| Investments                                                         |                      |                      |
| At fair value                                                       |                      |                      |
| Government obligations                                              | 13,152,621           | -                    |
| Government obligations— loaned                                      | 929,487              | -                    |
| Preferred corporate bonds                                           | 1,561,315            | -                    |
| Corporate bonds                                                     | 2,577,971            | -                    |
| Corporate bonds – loaned                                            | 2,242,278            | -                    |
| Stocks                                                              | 67,125,307           | 54,130,655           |
| Stocks – loaned                                                     | 13,971,187           | 10,210,806           |
| Collective funds                                                    | 69,072,678           | 90,941,883           |
| Interest in unitized pooled account – common stock                  | 13,405,685           | 9,787,309            |
| Cigna Group Annuity Contract                                        | 14,421,229           | 13,722,735           |
| Other                                                               | <u>333,220</u>       | <u>13,840</u>        |
| Total investments                                                   | 198,792,978          | 178,807,228          |
| Collateral held under securities loan agreements -<br>at fair value | <u>17,682,163</u>    | <u>10,316,826</u>    |
| Total assets                                                        | 228,357,383          | 201,036,493          |
| <b>Liabilities</b>                                                  |                      |                      |
| Obligation under securities loan agreements -<br>at fair value      | 17,682,163           | 10,316,826           |
| Cash overdraft                                                      | -                    | 2,040,281            |
| Due to broker for securities purchased                              | 4,860,247            | 2,748,344            |
| Accrued investment management fees                                  | <u>215,971</u>       | <u>69,910</u>        |
| Total net assets of the Master Trust<br>available for benefits      | <u>\$205,599,002</u> | <u>\$185,861,132</u> |

**Aristokraft, Jasper, Indiana**  
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**NOTE D - INVESTMENT IN MASTER TRUST - Continued**

The net appreciation (depreciation) in fair value of investments, interest income, dividend income, other income, and investment management fees related to the Master Trust for the years ended December 31, 2009 and 2008, are as follows:

|                                                                                     | 2009                | 2008                  |
|-------------------------------------------------------------------------------------|---------------------|-----------------------|
| Net appreciation (depreciation) in fair value                                       |                     |                       |
| Government obligations                                                              | \$ (55,655)         | \$ -                  |
| Preferred corporate bonds                                                           | 147,748             | -                     |
| Corporate bonds                                                                     | 206,934             | 15,005                |
| Stocks                                                                              | 16,956,491          | (35,875,768)          |
| Collective funds                                                                    | 9,023,817           | (6,074,516)           |
| Interest in unitized pooled account – common stock                                  | 3,684,822           | (5,758,067)           |
| Other                                                                               | <u>14,073</u>       | <u>(366,727)</u>      |
| Net appreciation (depreciation) in fair value<br>of investments of the Master Trust | 29,978,230          | (48,060,073)          |
| Interest income                                                                     | 2,614,410           | 3,703,232             |
| Dividend income                                                                     | 1,385,658           | 1,482,753             |
| Other income                                                                        | 66,789              | 148,868               |
| Investment management fees                                                          | <u>(1,323,137)</u>  | <u>(340,683)</u>      |
| Net investment income (loss) of the<br>Master Trust                                 | <u>\$32,721,950</u> | <u>\$(43,065,903)</u> |

**Aristokraft, Jasper, Indiana**  
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**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
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**NOTE D - INVESTMENT IN MASTER TRUST - Continued**

The following tables present the Master Trust's investments by level within the fair value hierarchy as of December 31,:

|                                     | 2009                  |                      |                      |                       |
|-------------------------------------|-----------------------|----------------------|----------------------|-----------------------|
|                                     | Level 1               | Level 2              | Level 3              | Total                 |
| Common stocks:                      |                       |                      |                      |                       |
| Large cap                           | \$ 66,242,449         | \$ -                 | \$ -                 | \$ 66,242,449         |
| Small cap                           | 14,541,025            | -                    | -                    | 14,541,025            |
| International                       | 13,405,685            | -                    | -                    | 13,405,685            |
| Fixed income:                       |                       |                      |                      |                       |
| Government securities               | -                     | 14,082,108           | -                    | 14,082,108            |
| Corporate debt                      | -                     | 6,381,564            | -                    | 6,381,564             |
| Preferred stock                     | -                     | 313,020              | -                    | 313,020               |
| Collective funds:                   |                       |                      |                      |                       |
| International equity                | 11,975,583            | -                    | -                    | 11,975,583            |
| Fixed income (a)                    | -                     | 57,097,095           | -                    | 57,097,095            |
| Other                               | 333,220               | -                    | -                    | 333,220               |
| Group annuity / insurance contracts | -                     | -                    | 14,421,229           | 14,421,229            |
| Total investments at fair value     | <u>\$ 106,497,962</u> | <u>\$ 77,873,787</u> | <u>\$ 14,421,229</u> | <u>\$ 198,792,978</u> |

Certain investments are valued at the net asset value (NAV) as provided by the fund administrator. The following provides additional information regarding their investment strategy and redemption restrictions, if any.

- (a) These funds invest in fixed income securities and high-grade securities with short maturities to provide current income, capital appreciation, and capital preservation. All of the funds have daily liquidity.

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**December 31, 2009 and 2008**

**NOTE D - INVESTMENT IN MASTER TRUST - Continued**

|                                                       | 2008                 |                      |                      |                       |
|-------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------|
|                                                       | Level 1              | Level 2              | Level 3              | Total                 |
| Stocks                                                | \$ 64,341,461        | \$ -                 | \$ -                 | \$ 64,341,461         |
| Collective funds                                      | 9,739,704            | 81,202,179           | -                    | 90,941,883            |
| Interest in unitized pooled account -<br>common stock | 9,787,309            | -                    | -                    | 9,787,309             |
| Cigna Group Annuity Contract                          | -                    | -                    | 13,722,735           | 13,722,735            |
| Other                                                 | 13,840               | -                    | -                    | 13,840                |
| Total investments at fair value                       | <u>\$ 83,882,314</u> | <u>\$ 81,202,179</u> | <u>\$ 13,722,735</u> | <u>\$ 178,807,228</u> |

Certain amounts have been reclassified to conform with the current year presentation.

The following tables include a summary of changes in the fair value of the Plan's Level 3 investments for the years ended December 31, 2009 and 2008:

|                                               | <u>Group annuity /<br/>insurance contracts</u> |
|-----------------------------------------------|------------------------------------------------|
| Beginning balance at December 31, 2008        | \$ 13,722,735                                  |
| Net appreciation (depreciation) in fair value | <u>698,494</u>                                 |
| Ending balance at December 31, 2009           | <u>\$ 14,421,229</u>                           |

|                                               | <u>Group annuity /<br/>insurance contracts</u> |
|-----------------------------------------------|------------------------------------------------|
| Beginning balance at December 31, 2007        | \$ 13,048,469                                  |
| Net appreciation (depreciation) in fair value | <u>674,266</u>                                 |
| Ending balance at December 31, 2008           | <u>\$ 13,722,735</u>                           |

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**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
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**NOTE D - INVESTMENT IN MASTER TRUST - Continued**

The investments of the Master Trust were maintained under a trust agreement with the Trustee during the years ended December 31, 2009 and 2008. The Trustee has supplied and certified as to the completeness and accuracy of the information included in these financial statements with respect to the investments and all amounts relating to investment activity as of and for the years ended December 31, 2009 and 2008, and, accordingly, this information was not subject to audit.

The Master Trust invests in derivative financial instruments, primarily futures contracts, which are used for hedging purposes. A futures contract is an agreement between two parties to buy and sell a financial instrument at a set price on a future date. When the contract is closed, the Plan records a realized gain or loss equal to the difference between the value of the contract at the time it was opened and the time it was closed. Risks arise from the possible inability of counterparties to meet the terms of their contracts. As of December 31, 2009, open treasury futures positions represent less than 1% of total investments and have aggregate notional principal amounts of approximately \$30.9 million (122 contracts outstanding). As of December 31, 2008, open treasury futures positions represent less than 1% of total investments and have aggregate notional principal amounts of approximately \$7.5 million (54 contracts outstanding). The related realized and unrealized gains and losses on these futures have been recognized in the Master Trust net investment income (loss).

***Securities Lending***

The Master Trust participates in the Northern Trust Security Lending Program for its U.S. securities held in custody at the Trustee. These securities are lent to certain unrelated third-party brokers in exchange for collateral usually in the form of cash. Collateralization levels are equal to a percentage of the market value of the borrowed securities.

For U.S. securities, initial collateral shall not be less than 102% and, for non-U.S. securities, initial collateral shall not be less than 105%. Cash collateral received is invested in a segregated account managed by the Trustee, which consists of high-quality, short-term fixed income investments.

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NOTES TO FINANCIAL STATEMENTS - CONTINUED  
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**NOTE D - INVESTMENT IN MASTER TRUST - Continued**

***Securities Lending - Continued***

In accordance with FASB accounting guidance the statement of net assets of the Master Trust reflects, as an asset, the collateral received under the securities lending arrangement with an offsetting liability representing the Master Trust's obligation to return the collateral to the borrower. Cash collateral held related to loaned securities amounted to \$17,682,163 and \$10,316,826 at December 31, 2009 and 2008, respectively. The Master Trust held no non-cash collateral (including U.S. Treasury bonds) related to loaned securities at December 31, 2009 and 2008, respectively. Investment income from securities lending was \$36,701 and \$68,243 in 2009 and 2008, respectively, and is included in interest in the net investment income (loss) of the Master Trust.

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**NOTE E - INFORMATION CERTIFIED BY TRUSTEE**

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustee has certified that the following data included in the accompanying financial statements is complete and accurate:

- Beneficial interest in Fortune Brands Home & Hardware, Inc. Retirement Plans Trust, as shown in the statements of net assets available for benefits as of December 31, 2009 and 2008.
- Net investment income (loss) from Fortune Brands Home & Hardware, Inc. Retirement Plans Trust, as shown in the statements of changes in net assets available for benefits for the years ended December 31, 2009 and 2008.
- Note D – Net assets and net investment income (loss) in Master Trust as of and for the years ended December 31, 2009 and 2008, except for investment management fees.

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

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**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
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**NOTE F - ACCUMULATED PLAN BENEFITS**

Accumulated Plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service employees have rendered. The actuarial present value of accumulated Plan benefits is determined by the Plan's actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

Accumulated Plan benefits as of December 31, 2008, are as follows:

Actuarial present value of accumulated Plan benefits

Vested benefits

|                                           |              |
|-------------------------------------------|--------------|
| Participants currently receiving payments | \$ 3,808,515 |
|-------------------------------------------|--------------|

|                    |                   |
|--------------------|-------------------|
| Other participants | <u>11,659,509</u> |
|--------------------|-------------------|

|                       |            |
|-----------------------|------------|
| Total vested benefits | 15,468,024 |
|-----------------------|------------|

|                     |                |
|---------------------|----------------|
| Non-vested benefits | <u>803,085</u> |
|---------------------|----------------|

|                                                            |                     |
|------------------------------------------------------------|---------------------|
| Total actuarial present value of accumulated Plan benefits | <u>\$16,271,109</u> |
|------------------------------------------------------------|---------------------|

Changes in the present value of accumulated Plan benefits for the year ended December 31, 2008, were as follows:

|                                                               |              |
|---------------------------------------------------------------|--------------|
| Present value of accumulated Plan benefits, December 31, 2007 | \$14,403,476 |
|---------------------------------------------------------------|--------------|

Increase (decrease) during the year attributable to

|                       |           |
|-----------------------|-----------|
| Interest accumulation | 1,166,923 |
|-----------------------|-----------|

|               |           |
|---------------|-----------|
| Benefits paid | (528,391) |
|---------------|-----------|

|                                  |        |
|----------------------------------|--------|
| Changes in actuarial assumptions | 23,172 |
|----------------------------------|--------|

|                 |         |
|-----------------|---------|
| Plan amendments | 533,098 |
|-----------------|---------|

|               |                |
|---------------|----------------|
| Other changes | <u>672,831</u> |
|---------------|----------------|

|                                                               |                     |
|---------------------------------------------------------------|---------------------|
| Present value of accumulated Plan benefits, December 31, 2008 | <u>\$16,271,109</u> |
|---------------------------------------------------------------|---------------------|

The mortality assumption for healthy and disabled lives changed from the 2008 Static Mortality Table for Annuitants and Non-Annuitants per §1.430(h)(3)-1(e) to the 2009 Static Mortality Table for Annuitants and Non-Annuitants per §1.430(h)(3)-1(e).

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**NOTE F - ACCUMULATED PLAN BENEFITS - Continued**

The legislated section 401(a)(17) recognizable pay limit increased from \$225,000 for 2007 to \$230,000 for 2008; and the legislated section 415 dollar limit for defined benefit plans increased from \$180,000 for 2007 to \$185,000 for 2008.

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

|                                     |                                                                                                                                            |
|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| Life expectancy of the participants | 2009 Static Mortality Table for Annuitants and Non-Annuitants per §1.430(h)(3)-1(e) for healthy and disabled lives                         |
| Retirement age assumptions          | The age at which current active employees are assumed to retire varies between ages 55 and 65. All employees age 65 are assumed to retire. |
| Discount rate                       | 8.25%                                                                                                                                      |

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits.

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**NOTE G - RISKS AND UNCERTAINTIES**

The Plan holds a beneficial interest in the Master Trust. The Master Trust invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.

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**NOTE G - RISKS AND UNCERTAINTIES - Continued**

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

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**NOTE H - RELATED-PARTY TRANSACTIONS**

Certain Plan investments are collective trusts managed by The Northern Trust Company. The Northern Trust Company is the Trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions during the years ended December 31, 2009 and 2008.

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**NOTE I - SUBSEQUENT EVENT**

Management of the Plan has evaluated subsequent events from December 31, 2009 through October 14, 2010, the date these financial statements were available to be issued. There were no subsequent events that require recognition or additional disclosure in these financial statements.