

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
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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:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☒ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan COLLINS & AIKMAN FLOORCOVERINGS, INC. PENSION ACCOUNT PLAN	1b Three-digit plan number (PN) ▶ 002
	1c Effective date of plan 02/06/1997
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) COLLINS & AIKMAN FLOORCOVERINGS, INC. 311 SMITH INDUSTRIAL BLVD DALTON, GA 30721	2b Employer Identification Number (EIN) 58-2151061 2c Sponsor's telephone number 706-259-9711 2d Business code (see instructions) 313000

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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") COLLINS & AIKMAN FLOORCOVERINGS, INC. 311 SMITH INDUSTRIAL BLVD DALTON, GA 30721	3b Administrator's EIN 58-2151061 3c Administrator's telephone number 706-259-9711
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year	5	483
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	359
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	85
d Subtotal. Add lines 6a , 6b , and 6c	6d	444
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	444
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	(1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan COLLINS & AIKMAN FLOORCOVERINGS, INC. PENSION ACCOUNT PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500. COLLINS & AIKMAN FLOORCOVERINGS, INC.	D Employer Identification Number (EIN) 58-2151061	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
PRUDENTIAL RETIREMENT INSURANCE & ANNUITY CO.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1050034	93629	IN-17210	444	01/01/2009	12/31/2009

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
6653	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
JAMES BLUE II 4 COPLEY PLACE 6TH FLOOR BOSTON, MA 02116

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
6653			4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end	5	2899959

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☐ other ▶

b Balance at the end of the previous year	7b	
c Additions: (1) Contributions deposited during the year	7c(1)	
(2) Dividends and credits	7c(2)	
(3) Interest credited during the year	7c(3)	
(4) Transferred from separate account	7c(4)	
(5) Other (specify below)	7c(5)	
▶		
(6) Total additions	7c(6)	
d Total of balance and additions (add b and c(6))	7d	
e Deductions:		
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
(2) Administration charge made by carrier	7e(2)	
(3) Transferred to separate account	7e(3)	
(4) Other (specify below)	7e(4)	
▶		
(5) Total deductions	7e(5)	
f Balance at the end of the current year (subtract e(5) from d)	7f	

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.	10b	
Specify nature of costs ▶		

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☐ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

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

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

A Name of plan <u>COLLINS & AIKMAN FLOORCOVERINGS, INC. PENSION ACCOUNT PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>COLLINS & AIKMAN FLOORCOVERINGS, INC.</u>	D Employer Identification Number (EIN) <u>58-2151061</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2009</u>
2	Assets:
a	Market value 2a <u>2807601</u>
b	Actuarial value 2b <u>3088361</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>0</u> <u>0</u>
b	For terminated vested participants 3b <u>101</u> <u>673957</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>0</u>
(2)	Vested benefits 3c(2) <u>2533492</u>
(3)	Total active 3c(3) <u>381</u> <u>2533492</u>
d	Total 3d <u>482</u> <u>3207449</u>
4	If the plan is at-risk, check the box and complete items (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>8.42 %</u>
6	Target normal cost 6 <u>31000</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>09/22/2010</u>
Signature of actuary	Date
<u>KATHLEEN R. PREWITT</u>	<u>08-01943</u>
Type or print name of actuary	Most recent enrollment number
<u>PRIAC</u>	<u>860-534-2109</u>
Firm name	Telephone number (including area code)
<u>P.O. BOX 2975</u> <u>HARTFORD, CT 06104</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)	836476	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8).....	836476	0
10	Interest on item 9 using prior year's actual return of <u>-26.82</u> %	-224343	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>5.91</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance.....		
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).....	612133	0

Part III Funding percentages			
14	Funding target attainment percentage.....	14	77.19 %
15	Adjusted funding target attainment percentage.....	15	96.28 %
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	104.38 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

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

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	0
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
c If 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of Quarter of this plan year		
(1) 1st	(2) 2nd	(4) 4th
0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 2
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	31000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	31000
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	31000	0
36 Additional cash requirement (item 34 minus item 35).....	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	0
38 Interest-adjusted excess contributions for current year (see instructions).....	38	
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

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

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

A Name of plan COLLINS & AIKMAN FLOORCOVERINGS, INC. PENSION ACCOUNT PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 COLLINS & AIKMAN FLOORCOVERINGS, INC.	D Employer Identification Number (EIN) 58-2151061

Part I

Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
PRUDENTIAL RETIREMENT INS & ANNUITY
06-1050034

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

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

PRUDENTIAL RETIREMENT INS & ANNUITY

06-1050034

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	NONE	40323	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection.
For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2009</u> and ending <u>12/31/2009</u>		
A Name of plan <u>COLLINS & AIKMAN FLOORCOVERINGS, INC. PENSION ACCOUNT PLAN</u>		B Three-digit plan number (PN) <u>002</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>COLLINS & AIKMAN FLOORCOVERINGS, INC.</u>		D Employer Identification Number (EIN) <u>58-2151061</u>
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SMALL CAP VALUE/MUNDER CAPITAL</u>		
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>		
c EIN-PN <u>06-1050034-410</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SMALL VALUE/OPUS CAPITAL</u>		
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>		
c EIN-PN <u>06-1050034-541</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>122311</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRUDENTIAL SHORT-TERM</u>		
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>		
c EIN-PN <u>06-1050034-041</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>4817</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MID CAP VALUE/COOKE & BIELER</u>		
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>		
c EIN-PN <u>06-1050034-411</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>128088</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MID CAP GROWTH/GOLDMAN SACHS</u>		
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>		
c EIN-PN <u>06-1050034-409</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>149933</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LARGE CAP VALUE/WELLINGTON</u>		
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>		
c EIN-PN <u>06-1050034-184</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>243408</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LARGE CAP VALUE/LSV ASSET MGMT</u>		
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>		
c EIN-PN <u>06-1050034-318</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>273402</u>

a Name of MTIA, CCT, PSA, or 103-12 IE: [LARGE CAP GROWTH/TURNER INV](#)
[PRUDENTIAL RETIREMENT INS.](#)

b Name of sponsor of entity listed in (a):

c EIN-PN 06-1050034-141	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 294319
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a Name of MTIA, CCT, PSA, or 103-12 IE: [INTERNATIONAL BLEND/ARTIO](#)
[PRUDENTIAL RETIREMENT INS.](#)

b Name of sponsor of entity listed in (a):

c EIN-PN 06-1050034-349	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 344988
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a Name of MTIA, CCT, PSA, or 103-12 IE: [CORE PLUS BOND/PIMCO FUND](#)
[PRUDENTIAL RETIREMENT INS.](#)

b Name of sponsor of entity listed in (a):

c EIN-PN 06-1050034-299	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1190153
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a Name of MTIA, CCT, PSA, or 103-12 IE: [SMALL CAP GROWTH/ESSEX](#)
[PRUDENTIAL RETIREMENT INS.](#)

b Name of sponsor of entity listed in (a):

c EIN-PN 06-1050034-540	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 148540
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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)
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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)
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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)
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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)
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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)
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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)
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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

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

For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2009</u> and ending <u>12/31/2009</u>		
A Name of plan <u>COLLINS & AIKMAN FLOORCOVERINGS, INC. PENSION ACCOUNT PLAN</u>	B Three-digit plan number (PN) <u>002</u>	
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COLLINS & AIKMAN FLOORCOVERINGS, INC.</u>	D Employer Identification Number (EIN) <u>58-2151061</u>	

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)	<u>2807601</u>	<u>2899959</u>
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		<u>0</u>
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	2807601	2899959

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	2807601	2899959
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Part II Income and Expense Statement

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

Income

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

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		560151
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		560151

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	427470	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		427470
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	40323	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		40323
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		467793

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		92358
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ 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: JOSEPH DECOSIMO AND COMPANY, LLC

(2) EIN: 62-0852719

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection.
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan <u>COLLINS & AIKMAN FLOORCOVERINGS, INC. PENSION ACCOUNT PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COLLINS & AIKMAN FLOORCOVERINGS, INC.</u>	D Employer Identification Number (EIN) <u>58-2151061</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>22-1211670</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>39</u>

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

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate item 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

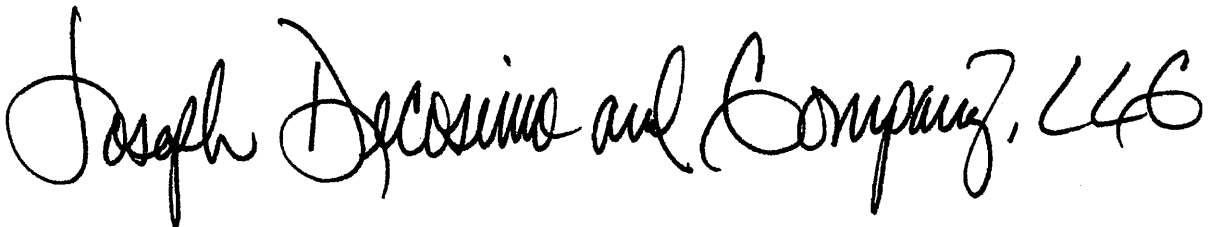
REPORT OF INDEPENDENT ACCOUNTANTS

The Retirement Committee
Collins & Aikman Floorcoverings, Inc. Pension Account Plan

We were engaged to audit the accompanying statements of net assets available for benefits of Collins & Aikman Floorcoverings, Inc. Pension Account Plan as of December 31, 2009 and 2008, and the related statements of changes in net assets available for benefits for the years then ended, and the supplemental schedule of assets held for investment purposes at end of year as of December 31, 2009, and reportable transactions for the year then ended. These financial statements and supplemental schedules 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 (ERISA), the Retirement Committee instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Prudential Retirement Insurance and Annuity Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule of assets held for investment purposes at end of year. We have been informed by the Retirement Committee that the trustee holds the Plan's investment assets and executes investment transactions. The Retirement Committee has obtained certification from the trustee as of and for the years ended December 31, 2009 and 2008, that the information provided to the Retirement Committee by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, 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 ERISA.

A large, stylized handwritten signature in black ink that reads "Joseph Decosimo and Company, LLC". The signature is written in a cursive, flowing style with large loops and is positioned above the date and location text.

Dalton, Georgia
October 13, 2010

Collins & Aikman Floorcoverings, Inc. Pension Account Plan
EIN/PN 58-2151061 / 002
1/1/2009
Schedule SB, line 22 - Description of Weighted Average Retirement Age

<u>Age</u>	<u>Probability</u>	<u>Number Retiring</u>	<u>Number Remaining</u>	<u>Result</u>
55	1.00%	0.010000	0.990000	0.550000
56	2.00%	0.019800	0.970200	1.108800
57	2.00%	0.019404	0.950796	1.106028
58	3.00%	0.028524	0.922272	1.654385
59	3.00%	0.027668	0.894604	1.632422
60	5.00%	0.044730	0.849874	2.683812
61	7.00%	0.059491	0.790383	3.628961
62	15.00%	0.118557	0.671825	7.350558
63	10.00%	0.067183	0.604643	4.232499
64	10.00%	0.060464	0.544178	3.869713
65	100.00%	0.544178	0.000000	35.371597
				63.188775

ACTUARIAL COST METHOD

Actuarial Cost Method

Costs have been computed in accordance with the Unit Credit Actuarial Cost Method and reflect the actuarial assumptions described in "Plan Assumptions" of this report as provided under the applicable regulations of the Pension Protection Act of 2006.

Target Normal Cost

The Target Normal Cost is the present value of benefits expected to accrue during the plan year for all Participants.

Target Liability and Funding Shortfall

As of January 1, 2009, a Target Liability is established which represents the present value of accrued benefits. This Target Liability is offset by adjusted assets, and the remainder (i.e. Funding Shortfall), if any, is amortized over seven years.

Subsequent changes in the Funding Shortfall due to asset experience, liability experience, plan amendments, and/or actuarial assumption changes will be amortized over a seven year period from their valuation dates.

Discount Rate

The plan sponsor has elected to use the Segment Rate approach for discount rate purposes, with an applicable month that is 4 months prior to the valuation date.

The plan sponsor elected not to phase in the new interest rate basis. Refer to the plan assumptions section (Appendix E) for additional detail.

Asset Valuation Method

Assets have been valued in accordance with the applicable regulations of the Pension Protection Act of 2006 (as clarified by the Worker, Retiree, and Employer Recovery Act of 2008) as the sum of the average of the fair market value on the valuation date and the adjusted fair market value of assets determined as of the prior 24 months based on expected earnings.

Expected earnings are based on the lesser of the funding interest rate or the 3rd segment rate for the plan year.

The average value must be between 90% and 110% of the fair market value of plan assets on the valuation date. Assets have been valued in accordance with generally accepted procedures as described below.

DETERMINATION OF THE ACTUARIAL VALUE OF ASSETS**1. Average Market Value of Assets as of January 1, 2009**

	<u>January 1, 2007</u>	<u>January 1, 2008</u>	<u>January 1, 2009</u>
a Market Value	\$4,441,195	\$4,264,479	\$2,807,601
b Net Adjustments			
i Contributions	-	-	
ii Distributions	(852,667)	(361,265)	
iii Expected Earnings ¹	524,349	248,869	
iv Subtotal (i+ii+iii)	(328,318)	(112,396)	
c Adjusted Market Value (1a+1b(iv))	\$4,112,877	\$4,152,083	\$2,807,601
d Average of Adjusted Market Values (avg. of line 1c amounts)			\$3,690,854

2. Actuarial Value of Assets as of January 1, 2009

a Average of Adjusted Market Values as of January 1, 2009 (1d) as a Percentage of Market Value [2a / 1a]	\$3,690,854 131.5%
b Actuarial Value of Assets as of January 1, 2009 (2a, adjusted to within 90%-110% of market value corridor with Receivable)	\$3,088,361

¹ Expected earnings determined using 6.56% in 2007 Plan Year and 6.09% in 2008 Plan Year.

PLAN ASSUMPTIONS

Assumptions have been chosen to anticipate the long range experience of the Plan. Consistency among assumptions is important as each interacts with the others; equally important is the recognition of inflationary trends in the economy.

As the Enrolled Actuary for the Plan, I will certify to the reasonableness of these assumptions, in aggregate, as required by ERISA.

The actuarial assumptions used to compute Plan costs are:

Mortality:

<i>Funding:</i>	The 2009 IRS Static Mortality Table
<i>Accounting:</i>	The RP2000 Mortality Table projected to 2010 by scale AA (male/female).
<i>Disability:</i>	The 1983 Group Annuity Mortality Tables set forward five years.

Investment Return:

<i>Funding:</i>	October 2008 Yield Curve. (See Appendix F)
<i>Accounting:</i>	8.00% per annum, compounded annually, net of investment and contract fees.

Estimated Expenses: \$31,000.

Salary Scale: N/A

Social Security Wage Base: N/A

Termination: The percentage of Participants assumed to terminate in the following year.

<u>Age</u>	<u>Male</u>	<u>Female</u>
20	29.9%	49.9%
25	19.9%	29.9%
30	13.9%	19.9%
35	9.9%	13.9%
40	5.8%	9.9%
45	3.7%	5.8%
50	1.4%	3.7%
55	0.0%	0.0%

PLAN ASSUMPTIONS (continued)

Retirement Age:

It is assumed that employees will retire based on the following schedule.

<u>Age</u>	<u>Retirement Rate</u>
55	1%
56	2%
57	2%
58	3%
59	3%
60	5%
61	7%
62	15%
63	10%
64	10%
65	100%

Disability

It is assumed that employees will become disabled based on the following schedule.

<u>Age</u>	<u>Disability Rate</u>
30	0.10%
40	0.20%
45	0.33%
50	0.58%
55	1.02%
60	1.60%

Spouse's Benefit:

It is assumed that husbands are 3 years older than wives and that 85% of the active male participants and 75% of the active female participants are married who are or will become eligible for coverage under the Survivor's benefit will be survived by an eligible survivor.

Benefit Payment Form:

It is assumed that all participants will elect a lump sum.

IRS Full Yield Curve Interest Rates for October 2008 (published November 2008)

Interest type: Spot rate curve

<u>Effective Period (in years)</u>		<u>Rate</u>	<u>Effective Period (in years)</u>		<u>Rate</u>
<u>From:</u>	<u>To:</u>		<u>From:</u>	<u>To:</u>	
0	1	0.0545	50	51	0.0699
1	2	0.0683	51	52	0.0697
2	3	0.0764	52	53	0.0696
3	4	0.0795	53	54	0.0695
4	5	0.0811	54	55	0.0694
5	6	0.0825	55	56	0.0692
6	7	0.0841	56	57	0.0691
7	8	0.0857	57	58	0.0690
8	9	0.0871	58	59	0.0689
9	10	0.0881	59	60	0.0688
10	11	0.0887	60	61	0.0687
11	12	0.0889	61	62	0.0686
12	13	0.0887	62	63	0.0685
13	14	0.0882	63	64	0.0684
14	15	0.0874	64	65	0.0683
15	16	0.0865	65	66	0.0682
16	17	0.0854	66	67	0.0681
17	18	0.0843	67	68	0.0681
18	19	0.0832	68	69	0.0680
19	20	0.0822	69	70	0.0679
20	21	0.0811	70	71	0.0678
21	22	0.0802	71	72	0.0678
22	23	0.0793	72	73	0.0677
23	24	0.0785	73	74	0.0676
24	25	0.0777	74	75	0.0676
25	26	0.0771	75	76	0.0675
26	27	0.0765	76	77	0.0674
27	28	0.0759	77	78	0.0674
28	29	0.0754	78	79	0.0673
29	30	0.0750	79	80	0.0673
30	31	0.0746	80	81	0.0672
31	32	0.0742	81	82	0.0671
32	33	0.0739	82	83	0.0671
33	34	0.0735	83	84	0.0670
34	35	0.0732	84	85	0.0670
35	36	0.0729	85	86	0.0669
36	37	0.0726	86	87	0.0669
37	38	0.0724	87	88	0.0668
38	39	0.0721	88	89	0.0668
39	40	0.0719	89	90	0.0667
40	41	0.0717	90	91	0.0667
41	42	0.0714	91	92	0.0667
42	43	0.0712	92	93	0.0666
43	44	0.0710	93	94	0.0666
44	45	0.0709	94	95	0.0665
45	46	0.0707	95	96	0.0665
46	47	0.0705	96	97	0.0665
47	48	0.0703	97	98	0.0664
48	49	0.0702	98	99	0.0664
49	50	0.0700	99	100	0.0663

PLAN PROVISIONS

Compensation	Compensation with respect to any Participant means such Participant's wages for the Plan Year within the meaning of Code Section 3401(a) (for the purposes of income tax withholding at the source) but determined without regard to any rules that limit the remuneration included in wages based on the nature or location of the employment or the services performed (such as the exception for agricultural labor in Code Section 3401(a) (2)).
Normal Retirement Date	First day of the calendar month coinciding with or next following the Participant's 65 th birthday.
Participation Eligibility	The later of age 20 ½ and the completion of six months of Service. Plan was frozen as of 4/30/02.
Early Retirement	The plan does not provide for a retirement date prior to the Normal Retirement Date.
Form of Annuity	Life Annuity.
Service	For Salaried employees, all years of Service with the Employer from date of employment to the earliest of retirement, termination of employment, or death. The plan was frozen effective 4/30/02, no additional benefits accrued after this date.
Vesting Schedule	Fully vested after accumulating five years of Vesting Service. Effective October 1, 2004, Monterey employees terminated as a result of the closing of all operations will be 100% vested regardless of vesting service.
Retirement Benefits	
I. Cash Balance Account	The amount of monthly retirement benefits to be provided for each Participant who retires on his Normal Retirement Date shall be equal to A divided by B, where A is the Cash Balance Account and equals as of any Valuation Date (i) the Cash Balance Account as of the preceding Valuation Date, plus (ii) a Benefit Credit for the Valuation Period ending on the Valuation Date, plus (iii) an Interest Credit credited on the Valuation Date to the Participant's Cash Balance Account as of the preceding Valuation Date, and B equals the Actuarial Equivalent of \$1.00 per month payable as a straight life annuity at Normal Retirement.

PLAN PROVISIONS (continued)

II. Benefit Credit Schedules

A. Salaried Employee of the Employer

The amount of the Benefit Credit for each Participant who is a Salaried Employee of the Employer for the Valuation Period shall be equal to the product of his Compensation and his Excess Compensation for the Valuation Period then ended multiplied by the applicable percentages from the following schedule based on his Period of Service¹ or his attained age¹ (whichever yields the largest Benefit Credit) on the last day of the Valuation Period:

<u>Period of Service¹</u>	<u>Attained Years of Age¹</u>	<u>Compensation</u>	<u>Applicable Percentage of Excess Compensation²</u>
Less than 10 years	Less than 50	2.5%	2.0%
10 - 14	50 - 54	3.0%	2.5%
15 - 19	55 - 59	4.0%	2.5%
20 - 24	60 - 64	5.0%	3.0%
25 or more years	65 or more	6.0%	4.0%

¹ Plan was frozen effective 4/30/02. No additional benefits are accrued after this date.

² Excess Compensation equals compensation in excess of one-third of the Taxable Wage Base.

B. Hourly Employee of the Employer

Assignment to Benefit Category. Each participant who is an Hourly Employee of the Employer shall be assigned to a Benefit Category shown in the following table based on his Compensation Amount at the time of his commencement of participation in the Plan:

<u>Compensation Amount</u>	<u>Benefit Category</u>
Less than \$16,500	1
\$16,500 to \$19,499	2
\$19,500 to \$22,499	3
\$22,500 to \$25,499	4
\$25,500 to \$28,499	5
More than \$28,500	6

Benefit Credits. The amount of the Benefit Credit for each Participant who is an Hourly Employee of the Employer shall be determined from the following schedule based on the Participant's Benefit Category and Period of Service¹ on the last day of the Valuation Period.:

PLAN PROVISIONS (continued)

Period of Service ¹	Benefit Category (monthly)					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
Less than 5 yrs	\$25.00	\$30.00	\$35.00	\$40.00	\$45.00	\$50.00
5 - 9	\$31.25	\$37.50	\$43.75	\$50.00	\$56.25	\$62.50
10 - 14	\$37.25	\$45.00	\$52.50	\$60.00	\$67.50	\$75.00
15 - 19	\$50.00	\$60.00	\$70.00	\$80.00	\$90.00	\$100.00
20 - 24	\$62.50	\$75.00	\$87.50	\$100.00	\$112.50	\$125.00
25 or more yrs	\$75.00	\$90.00	\$105.00	\$120.00	\$135.00	\$150.00

Benefit Credits shall continue to be credited to a Participant's Cash Balance Account as provided in this paragraph B until the earlier of (a) the date the Participant is no longer actively employed or (b) the Participant's Annuity Starting Date.

¹ Plan was frozen effective 4/30/02. No additional benefits are accrued after this date.

III. Interest Credit

The amount determined by multiplying the Participant's Cash Balance Account as of the beginning of the Valuation Period then ended by a percentage rate which, when compounded on each Valuation Date within the current Plan Year, shall equal an effective annual rate equal to the Interest Credit Rate for the Plan Year. Interest Credits shall continue to be credited to a Participant's Cash Balance Account until the Participant's Annuity Starting Date.

Interest Credit Rate for a Plan Year means the Average Yield on one year United States Treasury Bills for the calendar year immediate preceding such Plan Year, as reported in the Federal Reserve Statistical Release (G.13) of the Board of Governors of the Federal Reserve System on the first business day after the close of such calendar year.

The Interest Credit Rate for a Plan Year, however, shall not be less than five percent per annum or more than twelve percent per annum.

Pre-Retirement Death Benefit

If a Participant dies prior to the Participant's Retirement Date, such Participant's Beneficiary shall receive a death benefit equal to the Actuarial Equivalent of the Participant's Accrued Benefit.

SECTION I

SUMMARY OF VALUATION RESULTS (Continued)

Changes Since Last Year's Valuation

Changes in Pension Plan Provisions

There were no changes in the pension plan provisions recognized with this actuarial valuation.

New Legislation

There were no significant legislative changes recognized with this actuarial valuation.

Changes in Actuarial Assumptions

This valuation reflects the stipulation in the Worker, Retiree, and Employer Recovery Act of 2008 to include in the Target Normal Cost, expenses expected to be paid from plan assets in the coming year.

Changes in Actuarial Cost Method

The Asset Valuation Method has been changed to a 24-month smoothing method in accordance with the Pension Protection Act of 2006 (as clarified by the Worker, Retiree, Employer Recovery Act of 2008). Also effective with this valuation, the interest rate method has been changed from the non transitional segment rates with a 4-month look back to the full yield curve based on the yield curve for the month of October.

Benefit Restrictions and "At Risk" Status

There are no benefit restrictions associated with the current plan year.

The plan is not considered "At Risk" for the current plan year.

SECTION I

SUMMARY OF VALUATION RESULTS (Continued)

Changes Since Last Year's Valuation

Changes in Pension Plan Provisions

There were no changes in the pension plan provisions recognized with this actuarial valuation.

New Legislation

There were no significant legislative changes recognized with this actuarial valuation.

Changes in Actuarial Assumptions

This valuation reflects the stipulation in the Worker, Retiree, and Employer Recovery Act of 2008 to include in the Target Normal Cost, expenses expected to be paid from plan assets in the coming year.

Changes in Actuarial Cost Method

The Asset Valuation Method has been changed to a 24-month smoothing method in accordance with the Pension Protection Act of 2006 (as clarified by the Worker, Retiree, Employer Recovery Act of 2008). Also effective with this valuation, the interest rate method has been changed from the non transitional segment rates with a 4-month look back to the full yield curve based on the yield curve for the month of October.

Benefit Restrictions and "At Risk" Status

There are no benefit restrictions associated with the current plan year.

The plan is not considered "At Risk" for the current plan year.

DISTRIBUTION OF ACTIVE PARTICIPANTS BY AGE AND SERVICE

Number of Active Employees as of January 1, 2009 -- Distribution by Age and Service

Attained Age	Years of Credited Service										Total
	<u>Under 1</u>	<u>1-4</u>	<u>5-9</u>	<u>10-14</u>	<u>15-19</u>	<u>20-24</u>	<u>25-29</u>	<u>30-34</u>	<u>35-39</u>	<u>40+</u>	
Under 25											
25-29			6	2							8
30-34			13	6	1						20
35-39			12	12	3	1					28
40-44			14	15	9	9	1				48
45-49			20	26	3	9	5	1			64
50-54			17	23	8	15	7	7	1		78
55-59			12	21	10	11	5	4	4		67
60-64			5	7	4	6	4		1	7	34
65-69			5	4	3	7	3	2	3		27
70 +			1	1		3	1		1		7
Total			105	117	41	61	26	14	10	7	381

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

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

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

A Name of plan COLLINS & AIKMAN FLOORCOVERINGS, INC. PENSION ACCOUNT PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF COLLINS & AIKMAN FLOORCOVERINGS, INC.	D Employer Identification Number (EIN) 58-2151061	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500		

Part I Basic Information			
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2009</u>			
2 Assets:			
a Market value.....	2a	2,807,601	
b Actuarial value.....	2b	3,088,361	
3 Funding target/participant count breakdown	(1) Number of participants		(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a	0	0
b For terminated vested participants.....	3b	101	673,957
c For active participants:			
(1) Non-vested benefits.....	3c(1)		0
(2) Vested benefits.....	3c(2)		2,533,492
(3) Total active.....	3c(3)	381	2,533,492
d Total.....	3d	482	3,207,449
4 If the plan is at-risk, check the box and complete items (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions.....	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor.....	4b		
5 Effective interest rate.....	5	8.42 %	
6 Target normal cost.....	6	31,000	

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

SIGN HERE	Kathleen R. Prewitt Signature of actuary KATHLEEN R. PREWITT Type or print name of actuary PRIAC Firm name P.O. BOX 2975 HARTFORD Address of the firm CT 06104	09/22/2010 Date 08-01943 Most recent enrollment number (860) 534-2109 Telephone number (including area code)
------------------	---	---

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

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)	836,476	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8).....	836,476	0
10	Interest on item 9 using prior year's actual return of <u>(26.82)</u> %	(224,343)	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>5.91</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance.....		
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)	612,133	0

Part III		Funding percentages	
14	Funding target attainment percentage.....	14	77.19 %
15	Adjusted funding target attainment percentage.....	15	96.28 %
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	104.38 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

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

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years.	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c 0
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No	
c If 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of Quarter of this plan year	
(1) 1st	(2) 2nd
0	0
(3) 3rd	(4) 4th
0	0

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

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 2
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	31,000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33).....	34	31,000
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	31,000	0
36 Additional cash requirement (item 34 minus item 35).....	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	0
38 Interest-adjusted excess contributions for current year (see instructions).....	38	
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

Collins & Aikman Floorcoverings, Inc. Pension Account Plan
EIN/PN 58-2151061 / 002
1/1/2009
Schedule SB, line 22 - Description of Weighted Average Retirement Age

<u>Age</u>	<u>Probability</u>	<u>Number Retiring</u>	<u>Number Remaining</u>	<u>Result</u>
55	1.00%	0.010000	0.990000	0.550000
56	2.00%	0.019800	0.970200	1.108800
57	2.00%	0.019404	0.950796	1.106028
58	3.00%	0.028524	0.922272	1.654385
59	3.00%	0.027668	0.894604	1.632422
60	5.00%	0.044730	0.849874	2.683812
61	7.00%	0.059491	0.790383	3.628961
62	15.00%	0.118557	0.671825	7.350558
63	10.00%	0.067183	0.604643	4.232499
64	10.00%	0.060464	0.544178	3.869713
65	100.00%	0.544178	0.000000	35.371597
				63.188775

ACTUARIAL COST METHOD

Actuarial Cost Method

Costs have been computed in accordance with the Unit Credit Actuarial Cost Method and reflect the actuarial assumptions described in “Plan Assumptions” of this report as provided under the applicable regulations of the Pension Protection Act of 2006.

Target Normal Cost

The Target Normal Cost is the present value of benefits expected to accrue during the plan year for all Participants.

Target Liability and Funding Shortfall

As of January 1, 2009, a Target Liability is established which represents the present value of accrued benefits. This Target Liability is offset by adjusted assets, and the remainder (i.e. Funding Shortfall), if any, is amortized over seven years.

Subsequent changes in the Funding Shortfall due to asset experience, liability experience, plan amendments, and/or actuarial assumption changes will be amortized over a seven year period from their valuation dates.

Discount Rate

The plan sponsor has elected to use the Segment Rate approach for discount rate purposes, with an applicable month that is 4 months prior to the valuation date.

The plan sponsor elected not to phase in the new interest rate basis. Refer to the plan assumptions section (Appendix E) for additional detail.

Asset Valuation Method

Assets have been valued in accordance with the applicable regulations of the Pension Protection Act of 2006 (as clarified by the Worker, Retiree, and Employer Recovery Act of 2008) as the sum of the average of the fair market value on the valuation date and the adjusted fair market value of assets determined as of the prior 24 months based on expected earnings.

Expected earnings are based on the lesser of the funding interest rate or the 3rd segment rate for the plan year.

The average value must be between 90% and 110% of the fair market value of plan assets on the valuation date. Assets have been valued in accordance with generally accepted procedures as described below.

DETERMINATION OF THE ACTUARIAL VALUE OF ASSETS

1. Average Market Value of Assets as of January 1, 2009

	<u>January 1, 2007</u>	<u>January 1, 2008</u>	<u>January 1, 2009</u>
a Market Value	\$4,441,195	\$4,264,479	\$2,807,601
b Net Adjustments			
i Contributions	-	-	
ii Distributions	(852,667)	(361,265)	
iii Expected Earnings ¹	524,349	248,869	
iv Subtotal (i+ii+iii)	(328,318)	(112,396)	
c Adjusted Market Value (1a+1b(iv))	\$4,112,877	\$4,152,083	\$2,807,601
d Average of Adjusted Market Values (avg. of line 1c amounts)			\$3,690,854

2. Actuarial Value of Assets as of January 1, 2009

a Average of Adjusted Market Values as of January 1, 2009 (1d) as a Percentage of Market Value [2a / 1a]	\$3,690,854 131.5%
b Actuarial Value of Assets as of January 1, 2009 (2a, adjusted to within 90%-110% of market value corridor with Receivable)	\$3,088,361

¹ Expected earnings determined using 6.56% in 2007 Plan Year and 6.09% in 2008 Plan Year.

PLAN ASSUMPTIONS

Assumptions have been chosen to anticipate the long range experience of the Plan. Consistency among assumptions is important as each interacts with the others; equally important is the recognition of inflationary trends in the economy.

As the Enrolled Actuary for the Plan, I will certify to the reasonableness of these assumptions, in aggregate, as required by ERISA.

The actuarial assumptions used to compute Plan costs are:

Mortality:

<i>Funding:</i>	The 2009 IRS Static Mortality Table
<i>Accounting:</i>	The RP2000 Mortality Table projected to 2010 by scale AA (male/female).
<i>Disability:</i>	The 1983 Group Annuity Mortality Tables set forward five years.

Investment Return:

<i>Funding:</i>	October 2008 Yield Curve. (See Appendix F)
<i>Accounting:</i>	8.00% per annum, compounded annually, net of investment and contract fees.

Estimated Expenses: \$31,000.

Salary Scale: N/A

Social Security Wage Base: N/A

Termination: The percentage of Participants assumed to terminate in the following year.

<u>Age</u>	<u>Male</u>	<u>Female</u>
20	29.9%	49.9%
25	19.9%	29.9%
30	13.9%	19.9%
35	9.9%	13.9%
40	5.8%	9.9%
45	3.7%	5.8%
50	1.4%	3.7%
55	0.0%	0.0%

PLAN ASSUMPTIONS (continued)

Retirement Age:

It is assumed that employees will retire based on the following schedule.

<u>Age</u>	<u>Retirement Rate</u>
55	1%
56	2%
57	2%
58	3%
59	3%
60	5%
61	7%
62	15%
63	10%
64	10%
65	100%

Disability

It is assumed that employees will become disabled based on the following schedule.

<u>Age</u>	<u>Disability Rate</u>
30	0.10%
40	0.20%
45	0.33%
50	0.58%
55	1.02%
60	1.60%

Spouse's Benefit:

It is assumed that husbands are 3 years older than wives and that 85% of the active male participants and 75% of the active female participants are married who are or will become eligible for coverage under the Survivor's benefit will be survived by an eligible survivor.

Benefit Payment Form:

It is assumed that all participants will elect a lump sum.

IRS Full Yield Curve Interest Rates for October 2008 (published November 2008)

Interest type: Spot rate curve

<u>Effective Period (in years)</u>		<u>Rate</u>	<u>Effective Period (in years)</u>		<u>Rate</u>
<u>From:</u>	<u>To:</u>		<u>From:</u>	<u>To:</u>	
0	1	0.0545	50	51	0.0699
1	2	0.0683	51	52	0.0697
2	3	0.0764	52	53	0.0696
3	4	0.0795	53	54	0.0695
4	5	0.0811	54	55	0.0694
5	6	0.0825	55	56	0.0692
6	7	0.0841	56	57	0.0691
7	8	0.0857	57	58	0.0690
8	9	0.0871	58	59	0.0689
9	10	0.0881	59	60	0.0688
10	11	0.0887	60	61	0.0687
11	12	0.0889	61	62	0.0686
12	13	0.0887	62	63	0.0685
13	14	0.0882	63	64	0.0684
14	15	0.0874	64	65	0.0683
15	16	0.0865	65	66	0.0682
16	17	0.0854	66	67	0.0681
17	18	0.0843	67	68	0.0681
18	19	0.0832	68	69	0.0680
19	20	0.0822	69	70	0.0679
20	21	0.0811	70	71	0.0678
21	22	0.0802	71	72	0.0678
22	23	0.0793	72	73	0.0677
23	24	0.0785	73	74	0.0676
24	25	0.0777	74	75	0.0676
25	26	0.0771	75	76	0.0675
26	27	0.0765	76	77	0.0674
27	28	0.0759	77	78	0.0674
28	29	0.0754	78	79	0.0673
29	30	0.0750	79	80	0.0673
30	31	0.0746	80	81	0.0672
31	32	0.0742	81	82	0.0671
32	33	0.0739	82	83	0.0671
33	34	0.0735	83	84	0.0670
34	35	0.0732	84	85	0.0670
35	36	0.0729	85	86	0.0669
36	37	0.0726	86	87	0.0669
37	38	0.0724	87	88	0.0668
38	39	0.0721	88	89	0.0668
39	40	0.0719	89	90	0.0667
40	41	0.0717	90	91	0.0667
41	42	0.0714	91	92	0.0667
42	43	0.0712	92	93	0.0666
43	44	0.0710	93	94	0.0666
44	45	0.0709	94	95	0.0665
45	46	0.0707	95	96	0.0665
46	47	0.0705	96	97	0.0665
47	48	0.0703	97	98	0.0664
48	49	0.0702	98	99	0.0664
49	50	0.0700	99	100	0.0663

PLAN PROVISIONS

Compensation	Compensation with respect to any Participant means such Participant's wages for the Plan Year within the meaning of Code Section 3401(a) (for the purposes of income tax withholding at the source) but determined without regard to any rules that limit the remuneration included in wages based on the nature or location of the employment or the services performed (such as the exception for agricultural labor in Code Section 3401(a) (2)).
Normal Retirement Date	First day of the calendar month coinciding with or next following the Participant's 65 th birthday.
Participation Eligibility	The later of age 20 ½ and the completion of six months of Service. Plan was frozen as of 4/30/02.
Early Retirement	The plan does not provide for a retirement date prior to the Normal Retirement Date.
Form of Annuity	Life Annuity.
Service	For Salaried employees, all years of Service with the Employer from date of employment to the earliest of retirement, termination of employment, or death. The plan was frozen effective 4/30/02, no additional benefits accrued after this date.
Vesting Schedule	Fully vested after accumulating five years of Vesting Service. Effective October 1, 2004, Monterey employees terminated as a result of the closing of all operations will be 100% vested regardless of vesting service.
Retirement Benefits	
I. Cash Balance Account	The amount of monthly retirement benefits to be provided for each Participant who retires on his Normal Retirement Date shall be equal to A divided by B, where A is the Cash Balance Account and equals as of any Valuation Date (i) the Cash Balance Account as of the preceding Valuation Date, plus (ii) a Benefit Credit for the Valuation Period ending on the Valuation Date, plus (iii) an Interest Credit credited on the Valuation Date to the Participant's Cash Balance Account as of the preceding Valuation Date, and B equals the Actuarial Equivalent of \$1.00 per month payable as a straight life annuity at Normal Retirement.

PLAN PROVISIONS (continued)

II. Benefit Credit Schedules

A. Salaried Employee of the Employer

The amount of the Benefit Credit for each Participant who is a Salaried Employee of the Employer for the Valuation Period shall be equal to the product of his Compensation and his Excess Compensation for the Valuation Period then ended multiplied by the applicable percentages from the following schedule based on his Period of Service¹ or his attained age¹ (whichever yields the largest Benefit Credit) on the last day of the Valuation Period:

<u>Period of Service¹</u>	<u>Attained Years of Age¹</u>	<u>Compensation</u>	<u>Applicable Percentage of Excess Compensation²</u>
Less than 10 years	Less than 50	2.5%	2.0%
10 - 14	50 - 54	3.0%	2.5%
15 - 19	55 - 59	4.0%	2.5%
20 - 24	60 - 64	5.0%	3.0%
25 or more years	65 or more	6.0%	4.0%

¹ Plan was frozen effective 4/30/02. No additional benefits are accrued after this date.

² Excess Compensation equals compensation in excess of one-third of the Taxable Wage Base.

B. Hourly Employee of the Employer

Assignment to Benefit Category. Each participant who is an Hourly Employee of the Employer shall be assigned to a Benefit Category shown in the following table based on his Compensation Amount at the time of his commencement of participation in the Plan:

<u>Compensation Amount</u>	<u>Benefit Category</u>
Less than \$16,500	1
\$16,500 to \$19,499	2
\$19,500 to \$22,499	3
\$22,500 to \$25,499	4
\$25,500 to \$28,499	5
More than \$28,500	6

Benefit Credits. The amount of the Benefit Credit for each Participant who is an Hourly Employee of the Employer shall be determined from the following schedule based on the Participant's Benefit Category and Period of Service¹ on the last day of the Valuation Period.:

PLAN PROVISIONS (continued)

Period of Service ¹	Benefit Category (monthly)					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
Less than 5 yrs	\$25.00	\$30.00	\$35.00	\$40.00	\$45.00	\$50.00
5 - 9	\$31.25	\$37.50	\$43.75	\$50.00	\$56.25	\$62.50
10 - 14	\$37.25	\$45.00	\$52.50	\$60.00	\$67.50	\$75.00
15 - 19	\$50.00	\$60.00	\$70.00	\$80.00	\$90.00	\$100.00
20 - 24	\$62.50	\$75.00	\$87.50	\$100.00	\$112.50	\$125.00
25 or more yrs	\$75.00	\$90.00	\$105.00	\$120.00	\$135.00	\$150.00

Benefit Credits shall continue to be credited to a Participant's Cash Balance Account as provided in this paragraph B until the earlier of (a) the date the Participant is no longer actively employed or (b) the Participant's Annuity Starting Date.

¹ Plan was frozen effective 4/30/02. No additional benefits are accrued after this date.

III. Interest Credit

The amount determined by multiplying the Participant's Cash Balance Account as of the beginning of the Valuation Period then ended by a percentage rate which, when compounded on each Valuation Date within the current Plan Year, shall equal an effective annual rate equal to the Interest Credit Rate for the Plan Year. Interest Credits shall continue to be credited to a Participant's Cash Balance Account until the Participant's Annuity Starting Date.

Interest Credit Rate for a Plan Year means the Average Yield on one year United States Treasury Bills for the calendar year immediate preceding such Plan Year, as reported in the Federal Reserve Statistical Release (G.13) of the Board of Governors of the Federal Reserve System on the first business day after the close of such calendar year.

The Interest Credit Rate for a Plan Year, however, shall not be less than five percent per annum or more than twelve percent per annum.

Pre-Retirement Death Benefit

If a Participant dies prior to the Participant's Retirement Date, such Participant's Beneficiary shall receive a death benefit equal to the Actuarial Equivalent of the Participant's Accrued Benefit.

SECTION I

SUMMARY OF VALUATION RESULTS (Continued)

Changes Since Last Year's Valuation

Changes in Pension Plan Provisions

There were no changes in the pension plan provisions recognized with this actuarial valuation.

New Legislation

There were no significant legislative changes recognized with this actuarial valuation.

Changes in Actuarial Assumptions

This valuation reflects the stipulation in the Worker, Retiree, and Employer Recovery Act of 2008 to include in the Target Normal Cost, expenses expected to be paid from plan assets in the coming year.

Changes in Actuarial Cost Method

The Asset Valuation Method has been changed to a 24-month smoothing method in accordance with the Pension Protection Act of 2006 (as clarified by the Worker, Retiree, Employer Recovery Act of 2008). Also effective with this valuation, the interest rate method has been changed from the non transitional segment rates with a 4-month look back to the full yield curve based on the yield curve for the month of October.

Benefit Restrictions and "At Risk" Status

There are no benefit restrictions associated with the current plan year.

The plan is not considered "At Risk" for the current plan year.

SECTION I

SUMMARY OF VALUATION RESULTS (Continued)

Changes Since Last Year's Valuation

Changes in Pension Plan Provisions

There were no changes in the pension plan provisions recognized with this actuarial valuation.

New Legislation

There were no significant legislative changes recognized with this actuarial valuation.

Changes in Actuarial Assumptions

This valuation reflects the stipulation in the Worker, Retiree, and Employer Recovery Act of 2008 to include in the Target Normal Cost, expenses expected to be paid from plan assets in the coming year.

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Benefit Restrictions and "At Risk" Status

There are no benefit restrictions associated with the current plan year.

The plan is not considered "At Risk" for the current plan year.

DISTRIBUTION OF ACTIVE PARTICIPANTS BY AGE AND SERVICE

Number of Active Employees as of January 1, 2009 -- Distribution by Age and Service

Attained Age	Years of Credited Service										Total
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
Under 25											
25-29			6	2							8
30-34			13	6	1						20
35-39			12	12	3	1					28
40-44			14	15	9	9	1				48
45-49			20	26	3	9	5	1			64
50-54			17	23	8	15	7	7	1		78
55-59			12	21	10	11	5	4	4		67
60-64			5	7	4	6	4		1	7	34
65-69			5	4	3	7	3	2	3		27
70 +			1	1		3	1		1		7
Total			105	117	41	61	26	14	10	7	381

COLLINS & AIKMAN FLOORCOVERINGS, INC.

PENSION ACCOUNT PLAN

FINANCIAL STATEMENTS

December 31, 2009

COLLINS & AIKMAN FLOORCOVERINGS, INC.
PENSION ACCOUNT PLAN
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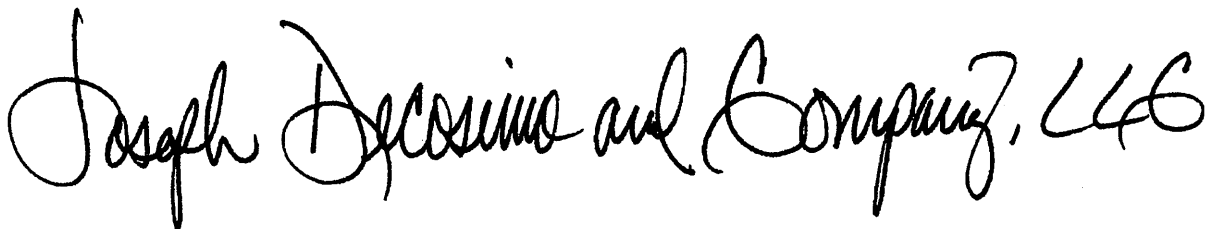
REPORT OF INDEPENDENT ACCOUNTANTS

The Retirement Committee
Collins & Aikman Floorcoverings, Inc. Pension Account Plan

We were engaged to audit the accompanying statements of net assets available for benefits of Collins & Aikman Floorcoverings, Inc. Pension Account Plan as of December 31, 2009 and 2008, and the related statements of changes in net assets available for benefits for the years then ended, and the supplemental schedule of assets held for investment purposes at end of year as of December 31, 2009, and reportable transactions for the year then ended. These financial statements and supplemental schedules 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 (ERISA), the Retirement Committee instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Prudential Retirement Insurance and Annuity Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule of assets held for investment purposes at end of year. We have been informed by the Retirement Committee that the trustee holds the Plan's investment assets and executes investment transactions. The Retirement Committee has obtained certification from the trustee as of and for the years ended December 31, 2009 and 2008, that the information provided to the Retirement Committee by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, 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 ERISA.

A large, stylized handwritten signature in black ink that reads "Joseph Decosimo and Company, LLC". The signature is written in a cursive, flowing style with large loops and is positioned above the date and location text.

Dalton, Georgia
October 13, 2010

COLLINS & AIKMAN FLOORCOVERINGS, INC.
PENSION ACCOUNT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2009 and 2008
(see accountants' report)

	2009	2008
ASSETS		
Investments, at fair value		
Pooled separate accounts	\$ <u>2,899,959</u>	\$ <u>2,807,601</u>
NET ASSETS AVAILABLE FOR BENEFITS	\$ <u>2,899,959</u>	\$ <u>2,807,601</u>

The accompanying notes are an integral part of the financial statements.

COLLINS & AIKMAN FLOORCOVERINGS, INC.

PENSION ACCOUNT PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended December 31, 2009 and 2008

(see accountants' report)

	2009	2008
ADDITIONS		
Investment income (loss) -		
Net appreciation (depreciation) in fair value of investments	\$ 491,035	\$ (1,209,244)
Interest and dividend income	<u>69,117</u>	<u>113,631</u>
	<u>560,152</u>	<u>(1,095,613)</u>
DEDUCTIONS		
Benefits paid to participants	427,471	317,594
Administrative expenses	<u>40,323</u>	<u>43,671</u>
	<u>467,794</u>	<u>361,265</u>
NET INCREASE (DECREASE)	92,358	(1,456,878)
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>2,807,601</u>	<u>4,264,479</u>
End of year	<u>\$ 2,899,959</u>	<u>\$ 2,807,601</u>

The accompanying notes are an integral part of the financial statements.

COLLINS & AIKMAN FLOORCOVERINGS, INC.

PENSION ACCOUNT PLAN

NOTES TO FINANCIAL STATEMENTS

(see accountants' report)

NOTE 1 - PLAN DESCRIPTION

The following brief description of Collins & Aikman Floorcoverings, Inc. Pension Account Plan is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

GENERAL - The Plan is a noncontributory cash balance defined benefit pension plan covering eligible employees of Collins & Aikman Floorcoverings, Inc. (the Company). The Plan is subject to the provisions of ERISA. Effective April 30, 2002, the Plan was amended to cease benefit accruals and prohibit new participants from entering the Plan.

The Company, as Plan Administrator, has appointed Prudential Retirement Insurance and Annuity Company (Prudential) as the Plan trustee, recordkeeper and actuary.

CONTRIBUTIONS - Contributions by the Company, if required, are based on the minimum amount estimated by the actuary to fund the benefits provided by the Plan to meet or exceed the minimum funding requirements of ERISA. The Company has the right under the Plan to amend or discontinue such contributions at any time and terminate the Plan. For the years ended December 31, 2009 and 2008, the ERISA minimum funding requirements have been met and no contributions were made to the Plan.

ELIGIBILITY - Any eligible employee who had completed a six-month period of service and had attained age twenty and one-half was eligible to become a participant effective as of the first day of the Plan year (January 1st) or the first day of the seventh month of the Plan year (July 1st) following the date such employee met the eligibility requirements. For eligibility purposes, an employee's period of service with Collins & Aikman Corporation, the former owner of the Company, was counted. Effective January 1, 2000, former employees of the Company's Monterey location were eligible to participate in the Plan. Prior service was granted for both eligibility and vesting service. Prior service was not granted for credited service.

PAYMENT OF BENEFITS - Participants with five or more years of service are entitled to pension benefits on their normal retirement date (age 65). Participants are given credit toward vesting for prior service with the former owner of the Company. The amount of monthly retirement benefits to be provided for each participant who retires on his/her normal retirement date shall be equal to A divided by B, where A equals the "cash balance account" and equals as of any valuation date (i) the cash balance account as of the preceding valuation date plus (ii) a benefit credit for the valuation period ending on the valuation date plus (iii) an interest credit credited on the valuation date to the participant's cash balance account as of the preceding valuation date, and B equals the actuarial equivalent of \$1 per month of credited service payable as a straight-life annuity at normal retirement. The benefit credit for the valuation period will be calculated based on either the hourly employee benefit credit schedule or the salaried employee benefit credit schedule. Participants may elect to receive their benefit in the form of a lump-sum, a life annuity or a joint and survivor annuity. Death and disability benefits are also provided under the Plan.

COLLINS & AIKMAN FLOORCOVERINGS, INC.

PENSION ACCOUNT PLAN

NOTES TO FINANCIAL STATEMENTS

(see accountants' report)

NOTE 1 - PLAN DESCRIPTION - continued

Effective October 1, 2004, employees of Monterey Carpets, Inc. who were terminated in connection with the closing of the Monterey Carpets, Inc. facility and who remained employed until the last day required by the Company in connection with the closing of such facility are fully (100%) vested.

PLAN TERMINATION - Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event the Plan terminates, all assets of the Plan will be distributed in the following order:

- a. To participants whose benefits were in a pay status three years before termination date and participants who were eligible to be in a pay status three years before termination date.
- b. To participants for whom benefits are guaranteed under Title IV of ERISA. Under Title IV, certain benefits of the Plan are insured by the Pension Benefit Guaranty Corporation (the PBGC). The PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under covered plans, and the amount of benefit protection is subject to certain limitations.
- c. To participants with other nonforfeitable benefits under the Plan.
- d. To all other participants who are entitled to benefits under the Plan.
- e. To the trustee and Plan consulting actuary for costs incurred in the liquidation of the Plan and distribution of Plan assets.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Company and the level of benefits guaranteed by the PBGC.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies and practices followed by the Plan are as follows:

BASIS OF ACCOUNTING - The financial statements of the Plan are prepared under the accrual method of accounting.

COLLINS & AIKMAN FLOORCOVERINGS, INC.

PENSION ACCOUNT PLAN

NOTES TO FINANCIAL STATEMENTS

(see accountants' report)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

INVESTMENT VALUATION AND INCOME RECOGNITION - The Plan's investments are stated at fair value, which is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Generally accepted accounting principles establish a fair value hierarchy which classifies investments into three levels. Level 1 includes investments valued using quoted prices in active markets for identical assets or liabilities, Level 2 includes investments valued based on inputs derived from or corroborated by observable market data and Level 3 includes investments valued based on significant unobservable inputs. Inputs are broadly defined as assumptions market participants would use in pricing an asset or liability. Assets and liabilities are classified based on the lowest level of any input that is significant to the fair value measurement.

A description of the valuation methodologies used for assets measured at fair value is as follows:

Pooled separate accounts - Pooled separate accounts are made up of a wide variety of underlying investments such as equities, preferred stock, bonds, real estate and mutual funds. Pooled separate accounts are not quoted in an active market. The investment manager of the pooled separate accounts reports a net asset value based on the fair value of the underlying investments. The Plan values its investment in pooled separate accounts using its proportionate share of this net asset value.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future values. Furthermore, while Plan management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no changes in the valuation methodologies for the periods presented.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recognized as earned on the accrual basis. Dividend income is recognized on the ex-dividend date.

Net appreciation (depreciation) of the fair value of investments consists of the unrealized appreciation or depreciation of investments held during the year, reinvestment of dividends from pooled separate accounts and the realized gain or loss on investments sold during the year.

INVESTMENT RISKS - The Plan 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 at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

PAYMENT OF BENEFITS - Benefits are recognized when paid.

ADMINISTRATIVE EXPENSES - The Company pays substantially all expenses for the administration of the Plan.

COLLINS & AIKMAN FLOORCOVERINGS, INC.

PENSION ACCOUNT PLAN

NOTES TO FINANCIAL STATEMENTS

(see accountants' report)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

ESTIMATES AND UNCERTAINTIES - The preparation of financial statements in conformity with generally accepted accounting principles requires Plan management to make estimates and assumptions that affect the reported amounts of assets, 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.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and participant 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.

SUBSEQUENT EVENTS - The Plan has evaluated subsequent events for potential recognition and disclosure through October 13, 2010, the date the financial statements were available to be issued, as disclosed in Note 8.

NOTE 3 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include those expected to be paid to retired or terminated employees or their beneficiaries, beneficiaries of deceased employees and present employees or their beneficiaries. The actuarial present value of accumulated plan benefits is shown as of December 31, 2008, the beginning of the plan year.

The actuarial present value of accumulated plan benefits, valued as of December 31, 2008, is as follows:

Actuarial present value of accumulated plan benefits

Vested benefits -	
Active participants	\$ 2,618,790
Participants with deferred benefits	<u>694,300</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 3,313,090</u>

COLLINS & AIKMAN FLOORCOVERINGS, INC.

PENSION ACCOUNT PLAN

NOTES TO FINANCIAL STATEMENTS

(see accountants' report)

NOTE 3 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS - continued

The changes in actuarial present value of accumulated plan benefits of the Plan are as follows:

Actuarial present value of accumulated plan benefits - beginning of year	\$ <u>3,391,139</u>
Increase (decrease) during the year attributable to -	
Benefits accumulated	(19,287)
Interest	258,832
Benefits paid	<u>(317,594)</u>
Net decrease	<u>(78,049)</u>
Actuarial present value of accumulated plan benefits - end of year	\$ <u>3,313,090</u>

The actuarial present value of accumulated plan benefits is determined by an actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and the probability of payment between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuation as of December 31, 2008, are as follows:

Actuarial cost method	Unit credit actuarial cost method.
Rate of investment return	A pre-retirement rate of 8% per annum net of Plan expenses for both funding and FASB Statement 35 purposes. For FASB Statement 87 purposes, a discount rate of 6.44% and an expected return on Plan assets of 8.00% were used.
Mortality rate	RP 2000 Table projected to 2010 by scale AA for non-active lives.
Retirement age	Age 65 or present age if greater.
Retirement rates	Annual rates of retirement ranging from 1% at age 55 to 100% at age 65.

NOTE 4 - INVESTMENTS

The Plan's investments are held by Prudential, the trustee, in pooled separate accounts. All investment information disclosed in the accompanying financial statements and supplemental schedules was obtained or derived from information supplied to the Retirement Committee and certified as complete and accurate by the trustee. The trustee has no investment authority or responsibility and invests assets as directed by the Retirement Committee.

COLLINS & AIKMAN FLOORCOVERINGS, INC.

PENSION ACCOUNT PLAN

NOTES TO FINANCIAL STATEMENTS

(see accountants' report)

NOTE 4 - INVESTMENTS - continued

The fair value of individual investments within the pooled separate accounts that represent 5% or more of the Plan's net assets is separately identified as follows:

	2009	2008
Pooled separate accounts		
PIMCO Core Plus Bond Fund	\$ 1,190,153	\$ 1,229,270
Wellington Mgmt Large Cap Value Fund	\$ 243,408	\$ 218,894
LSV Asset Mgmt Large Cap Value Fund	\$ 273,402	\$ 249,695
Turner Investment Partners Large Cap Growth Fund	\$ 294,319	\$ 244,281
Goldman Sachs Mid Cap Growth Fund	\$ 149,933	*
Essex Small Cap Growth Fund	\$ 148,540	*
Artio International Blend	\$ 344,988	\$ 332,845

* Fair value of investments did not represent 5% or more of the Plan's net assets.

During 2009 and 2008, the Plan's investments in pooled separate accounts (including gains and losses on investments bought and sold during the year, as well as unrealized appreciation (depreciation) on investments held during the year) appreciated (depreciated) in value by \$491,035 and \$(1,209,244), respectively.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value:

Assets at Fair Value as of December 31, 2009				
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	\$ -	\$ 2,899,959	\$ -	\$ 2,899,959
Assets at Fair Value as of December 31, 2008				
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	\$ -	\$ 2,807,601	\$ -	\$ 2,807,601

COLLINS & AIKMAN FLOORCOVERINGS, INC.

PENSION ACCOUNT PLAN

NOTES TO FINANCIAL STATEMENTS

(see accountants' report)

NOTE 5 - INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE

The Retirement Committee has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Retirement Committee instructed the Plan's independent accountants not to perform any auditing procedures with respect to information certified by Prudential, the Plan's trustee. The trustee has certified to the completeness and accuracy of all investments reflected on the accompanying statements of net assets available for benefits as of December 31, 2009 and 2008, the schedule of assets held for investment purposes at end of year as of December 31, 2009, and reportable transactions for the year ended December 31, 2009, and the related investment income reflected in the statements of changes in net assets available for benefits for the years ended December 31, 2009 and 2008.

NOTE 6 - TRANSACTIONS WITH PARTIES-IN-INTEREST

As of December 31, 2009 and 2008, the Plan held investments administered by the trustee with a fair value of \$2,899,959 and \$2,807,601, respectively. Administrative fees paid to the trustee by the Plan qualify as party-in-interest transactions and totaled \$40,323 for 2009 and \$43,671 for 2008.

NOTE 7 - TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated July 11, 2008, that the Plan is qualified and the trust established under the Plan is tax-exempt, under the appropriate sections of the Internal Revenue Code (the Code). The Retirement Committee believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code.

Effective January 1, 2009, the Plan adopted the Financial Accounting Standards Board's new interpretation, *Accounting for Uncertainty in Income Taxes*. This interpretation prescribes a recognition threshold and measurement attributes for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. The adoption of this interpretation did not have a material effect on the Plan's financial statements.

NOTE 8 - SUBSEQUENT EVENTS

Effective January 30, 2010, the name of the Plan was renamed from Collins & Aikman Floorcoverings, Inc. Pension Account Plan to Tandus Flooring, Inc. Pension Account Plan.

SUPPLEMENTAL SCHEDULES

COLLINS & AIKMAN FLOORCOVERINGS, INC.**PENSION ACCOUNT PLAN****SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR****Schedule H, Part IV, Line 4(i) to Form 5500****December 31, 2009****(see accountants' report)****Employer Identification Number: 58-2151061****Plan Number: 002**

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
Pooled separate accounts			
*Prudential	PIMCO Core Plus Bond Fund	\$ 1,119,742	\$ 1,190,153
*Prudential	Prudential Short-Term Bond Fund	4,817	4,817
*Prudential	Wellington Mgmt Large Cap Value Fund	293,077	243,408
*Prudential	LSV Asset Mgmt Large Cap Value Fund	328,506	273,402
*Prudential	Turner Investment Partners Large Cap Growth Fund	306,891	294,319
*Prudential	Cooke & Bieler Mid Cap Value Fund	128,016	128,088
*Prudential	Goldman Sachs Mid Cap Growth Fund	119,332	149,933
*Prudential	Opus Capital Small Cap Value	89,610	122,311
*Prudential	Essex Small Cap Growth Fund	195,719	148,540
*Prudential	Artio International Blend	<u>338,537</u>	<u>344,988</u>
TOTAL INVESTMENTS		<u>\$ 2,924,247</u>	<u>\$ 2,899,959</u>

* A party-in-interest as defined by ERISA.

The above information has been certified by Prudential, the trustee, as complete and accurate.

COLLINS & AIKMAN FLOORCOVERINGS, INC.

PENSION ACCOUNT PLAN

SCHEDULE OF REPORTABLE TRANSACTIONS

Schedule H, Part IV, Line 4(j) to Form 5500

Year Ended December 31, 2009

(see accountants' report)

Employer Identification Number: 58-2151061

Plan Number: 002

Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on	Net Gain
					Transaction Date	
* Prudential	PIMCO Core Plus Bond Fund	\$ -	\$ 171,487	\$ 162,712	\$ 171,487	\$ 8,775
* Prudential	Prudential Short-Term Bond Fund	\$ 397,200	\$ -	\$ 397,200	\$ 397,200	\$ -
* Prudential	Prudential Short-Term Bond Fund	\$ -	\$ 467,793	\$ 467,787	\$ 467,793	\$ 6

* A party-in-interest as defined by ERISA.

The above information has been certified by Prudential, the trustee, as complete and accurate.

COLLINS & AIKMAN FLOORCOVERINGS, INC.

PENSION ACCOUNT PLAN

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR

Schedule H, Part IV, Line 4(i) to Form 5500

December 31, 2009

(see accountants' report)

Employer Identification Number: 58-2151061

Plan Number: 002

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
Pooled separate accounts			
*Prudential	PIMCO Core Plus Bond Fund	\$ 1,119,742	\$ 1,190,153
*Prudential	Prudential Short-Term Bond Fund	4,817	4,817
*Prudential	Wellington Mgmt Large Cap Value Fund	293,077	243,408
*Prudential	LSV Asset Mgmt Large Cap Value Fund	328,506	273,402
*Prudential	Turner Investment Partners Large Cap Growth Fund	306,891	294,319
*Prudential	Cooke & Bieler Mid Cap Value Fund	128,016	128,088
*Prudential	Goldman Sachs Mid Cap Growth Fund	119,332	149,933
*Prudential	Opus Capital Small Cap Value	89,610	122,311
*Prudential	Essex Small Cap Growth Fund	195,719	148,540
*Prudential	Artio International Blend	<u>338,537</u>	<u>344,988</u>
TOTAL INVESTMENTS		\$ <u>2,924,247</u>	\$ <u>2,899,959</u>

* A party-in-interest as defined by ERISA.

The above information has been certified by Prudential, the trustee, as complete and accurate.

COLLINS & AIKMAN FLOORCOVERINGS, INC.

PENSION ACCOUNT PLAN

SCHEDULE OF REPORTABLE TRANSACTIONS

Schedule H, Part IV, Line 4(j) to Form 5500

Year Ended December 31, 2009

(see accountants' report)

Employer Identification Number: 58-2151061

Plan Number: 002

Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on	Net Gain
					Transaction Date	
* Prudential	PIMCO Core Plus Bond Fund	\$ -	\$ 171,487	\$ 162,712	\$ 171,487	\$ 8,775
* Prudential	Prudential Short-Term Bond Fund	\$ 397,200	\$ -	\$ 397,200	\$ 397,200	\$ -
* Prudential	Prudential Short-Term Bond Fund	\$ -	\$ 467,793	\$ 467,787	\$ 467,793	\$ 6

* A party-in-interest as defined by ERISA.

The above information has been certified by Prudential, the trustee, as complete and accurate.