

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 04/01/2009 and ending 03/31/2010			
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 CERATIZIT USA, INC. RETIREMENT INCOME PLAN #1 2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) CERATIZIT USA, INC. PO BOX 272 LATROBE, PA 15650-0272	1b Three-digit plan number (PN) ►	001	
	1c Effective date of plan	03/25/1964	
	2b Employer Identification Number (EIN)	59-3764998	
	2c Sponsor's telephone number	724-694-8100	
	2d Business code (see instructions)	333200	

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.	01/14/2011	CHRISTINE L. VITALE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	01/14/2011	CHRISTINE L. VITALE
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2009)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") CERATIZIT USA, INC. PO BOX 272 LATROBE, PA 15650-0272	3b Administrator's EIN 59-3764998 3c Administrator's telephone number 724-694-8100
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	158
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	60
b Retired or separated participants receiving benefits.....	6b	53
c Other retired or separated participants entitled to future benefits.....	6c	21
d Subtotal. Add lines 6a , 6b , and 6c	6d	134
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	11
f Total. Add lines 6d and 6e	6f	145
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	0
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	9

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 1B 1G

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

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

a Pension Schedules

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

b General Schedules

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

<div>SCHEDULE A (Form 5500) <div>Department of the Treasury Internal Revenue Service</div><div>Department of Labor Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div>	<div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div>	<div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2009 or fiscal plan year beginning 04/01/2009 and ending 03/31/2010		
A Name of plan CERATIZIT USA, INC. RETIREMENT INCOME PLAN #1	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500. CERATIZIT USA, INC.	D Employer Identification Number (EIN) 59-3764998	

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 PRINCIPAL LIFE INSURANCE COMPANY

(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
42-0127290	61271	453246	145	04/01/2009	03/31/2010

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

(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	0
5 Current value of plan's interest under this contract in separate accounts at year end	5	5716289

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	0

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 04/01/2009 and ending 03/31/2010

▶ **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>CERATIZIT USA, INC. RETIREMENT INCOME PLAN #1</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>CERATIZIT USA, INC.</u>	D Employer Identification Number (EIN) <u>59-3764998</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>04</u> Day <u>01</u> Year <u>2009</u>	
2 Assets:	
a Market value	2a <u>7362112</u>
b Actuarial value	2b <u>8098323</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>88</u> <u>6399007</u>
b For terminated vested participants	3b <u>14</u> <u>216550</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>64639</u>
(2) Vested benefits	3c(2) <u>3390690</u>
(3) Total active	3c(3) <u>82</u> <u>3455329</u>
d Total	3d <u>184</u> <u>10070886</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>7.51</u> %
6 Target normal cost	6 <u>150660</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>12/02/2010</u>
Signature of actuary		Date
<u>DAVID A. STOCKLAS</u>		<u>08-05460</u>
Type or print name of actuary		Most recent enrollment number
<u>PRINCIPAL FINANCIAL GROUP</u>		<u>412-394-9380</u>
Firm name		Telephone number (including area code)
<u>PO BOX 9394</u> <u>DES MOINES, IA 50306-9394</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)	33610	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).....	33610	0
10 Interest on item 9 using prior year's actual return of <u>-19.86</u> %	-6675	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		4804
b Interest on (a) using prior year's effective rate of <u>6.03</u> %		290
c Total available at beginning of current plan year to add to prefunding balance		5094
d Portion of (c) to be added to prefunding balance.....		5094
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).....	26935	5094

Part III Funding percentages		
14 Funding target attainment percentage.....	14	80.09 %
15 Adjusted funding target attainment percentage.....	15	80.09 %
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	81.73 %
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
07/13/2009	132531	0			
10/14/2009	132531	0			
01/13/2010	132531	0			
04/15/2010	119824	0			
05/20/2010	7500	0			
			Totals ►	18(b)	524917
				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	500575
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
c If 20a is "Yes," see instructions and complete the following table as applicable:		

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

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

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 1
22 Weighted average retirement age				22 62
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	150660
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	2004592	381891
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	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	532551
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	26935	5094
36 Additional cash requirement (item 34 minus item 35).....	36	500522
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	500575
38 Interest-adjusted excess contributions for current year (see instructions).....	38	0
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 04/01/2009 and ending 03/31/2010		
A Name of plan CERATIZIT USA, INC. RETIREMENT INCOME PLAN #1	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 CERATIZIT USA, INC.	D Employer Identification Number (EIN) 59-3764998	

Part I	Service Provider Information (see instructions)
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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
PRINCIPAL LIFE INSURANCE COMPANY
42-0127290

(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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(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 50 64	CONTRACT ADMINISTRATOR	7094	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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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.
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For calendar plan year 2009 or fiscal plan year beginning 04/01/2009 and ending 03/31/2010

A Name of plan <u>CERATIZIT USA, INC. RETIREMENT INCOME PLAN #1</u>	B Three-digit plan number (PN) ► <u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>CERATIZIT USA, INC.</u>	D Employer Identification Number (EIN) <u>59-3764998</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>PRIN MIDCAP VALUE III SA-R6</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-022</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>65216</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN INTL EMERG MARKETS SA-R6</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-013</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>37439</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LGCAP BLEND I SEP ACCT-R6</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-017</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>PRIN LGCAP GROWTH SEP ACCT-R6</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-018</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>262629</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN U.S. PROPERTY SEP ACCT-R6</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-027</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>125279</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN BOND AND MORTGAGE SA-R6</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-005</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>1334809</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LGCAP S&P 500 INDEX SA-R6</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-016</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>228562</u>	

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INTL I SEPARATE ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-048	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 104283
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP GROWTH III SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-026	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 65238
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INTL GROWTH SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-064	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 116025
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGECAP GROWTH I SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-066	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 258821
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGECAP VALUE III SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-068	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 176596
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP GROWTH II SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-071	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 62727
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP VALUE I SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-094	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP VALUE II SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-096	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 64311
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGECAP VALUE I SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-098	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 330377
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN HIGH YIELD I SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-101	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 289676

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INFLATION PROTECT SA-R6

PRINCIPAL LIFE INSURANCE COMPANY

b Name of sponsor of entity listed in (a):**c** EIN-PN 42-0127290-099**d** Entity
code P**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

581326

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN CORE PLUS BOND I SA-R6

PRINCIPAL LIFE INSURANCE COMPANY

b Name of sponsor of entity listed in (a):**c** EIN-PN 42-0127290-115**d** Entity
code P**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

1502835

a Name of MTIA, CCT, PSA, or 103-12 IE: PR INTERNAT'L VALUE I SA-R6

PRINCIPAL LIFE INSURANCE COMPANY

b Name of sponsor of entity listed in (a):**c** EIN-PN 42-0127290-116**d** Entity
code P**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

110140

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

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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>04/01/2009</u> and ending <u>03/31/2010</u>		
A Name of plan <u>CERATIZIT USA, INC. RETIREMENT INCOME PLAN #1</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CERATIZIT USA, INC.</u>	D Employer Identification Number (EIN) <u>59-3764998</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	138734	127324
	(2) Participant contributions	1b(2)	0	0
	(3) Other	1b(3)	0	0
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)	4327440	5716289
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
	(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
	(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	4466174	5843613

Liabilities

g Benefit claims payable	1g	0	
h Operating payables	1h	0	
i Acquisition indebtedness	1i	0	
j Other liabilities	1j	0	
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	4466174	5843613
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	524917	
(B) Participants	2a(1)(B)	0	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		524917

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
(B) Other	2b(5)(B)	0	
(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		1789767
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		0
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		2314684

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	684346	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	245805	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		930151
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	7094	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		7094
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		937245

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1377439
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan	2l(2)		0

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: BUCKLER, MCKENNEY & NADZADI PC

(2) EIN: 25-1769537

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	0
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	0
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	0
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	0
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)

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

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

For calendar plan year 2009 or fiscal plan year beginning 04/01/2009 and ending 03/31/2010

A Name of plan <u>CERATIZIT USA, INC. RETIREMENT INCOME PLAN #1</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CERATIZIT USA, INC.</u>	D Employer Identification Number (EIN) <u>59-3764998</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<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>42-0127290</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>0</u>

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

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

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

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

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

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

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

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Ceratizit USA, Inc.
Retirement Income Plan #1

FINANCIAL STATEMENTS
and
SUPPLEMENTAL SCHEDULES

March 31, 2010

BUCKLER, McKENNEY & NADZADI, P.C.
Certified Public Accountants
MONROEVILLE, PENNSYLVANIA

INDEPENDENT AUDITOR'S REPORT

To the Pension Committee
Ceratzit USA, Inc.
Retirement Income Plan #1
Latrobe, Pennsylvania

We were engaged to audit the accompanying statements of net assets available for benefits of Ceratzit USA, Inc. Retirement Income Plan #1 as of March 31, 2009 and 2010, the related statement of changes in net assets available for benefits for the year ended March 31, 2010 and the supplemental schedules as of March 31, 2010. These financial statements and 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, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7, which was certified by Principal Life Insurance Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended March 31, 2009 and 2010, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and schedules taken as a whole. The form and content of the information included in the financial statements and 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 the Employee Retirement Income Security Act of 1974.

Buckler, McKenney & Nadzadi

Buckler, McKenney & Nadzadi, P.C.

January 7, 2011

Ceratizit USA, Inc.
Retirement Income Plan #1

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	<u>March 31,</u>	
	<u>2009</u>	<u>2010</u>
ASSETS		
Pooled Separate Accounts - Principal Life Insurance Company, at fair value	\$4,327,440	\$5,716,289
Receivable from employer	<u>138,734</u>	<u>127,324</u>
TOTAL ASSETS	4,466,174	5,843,613
LIABILITIES		
Benefit claims payable	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$4,466,174</u>	<u>\$5,843,613</u>

See accompanying notes.

Ceratzit USA, Inc.
Retirement Income Plan #1

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the Year Ended March 31, 2010

Net assets available for benefits, beginning of year		\$4,466,174
Additions:		
Employer contributions	\$ 524,917	
Net investment gain from pooled separate accounts	<u>1,789,767</u>	2,314,684
Decreases:		
Benefit payments	684,346	
Administrative expenses	7,094	
Change in present value	<u>245,805</u>	<u>937,245</u>
Net assets available for benefits, end of year		<u>\$5,843,613</u>

See accompanying notes.

Ceratzit USA, Inc.
Retirement Income Plan #1

NOTES TO FINANCIAL STATEMENTS

March 31, 2010

NOTE 1 - DESCRIPTION OF PLAN

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

The Plan, as adopted on March 31, 1978, (former plan previously adopted on September 9, 1963) and most recently amended as of April 1, 2008, is a noncontributory, defined benefit pension plan covering union employees of Ceratzit USA, Inc. hired on or before April 3, 2006.

Participants become fully vested after completion of five years of continuous service. The normal retirement age is 62. However, early retirement options are available upon completion of ten years of credited service or attainment of age 60.

An active participant's monthly accrued benefit will be equal to the sum of (a) \$28.00 multiplied by credited service earned up to March 31, 2006, (b) \$29.00 multiplied by credited service earned from April 1, 2006 to March 31, 2007, (c) \$30.00 multiplied by credited service earned from April 1, 2007 to March 31, 2008, (d) \$31.00 multiplied by credited service earned from April 1, 2008 to March 31, 2009, (e) \$32.00 multiplied by credited service earned from April 1, 2009 to March 31, 2010, and (f) \$33.00 multiplied by credited service earned from April 1, 2010 to date of event.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The accompanying financial statements are prepared on the accrual basis of accounting.

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

Payment of Benefits - Benefit payments to participants are recorded upon distribution.

Plan Assets - The Plan's assets are held in pooled separate account investment funds held by Principal Life Insurance Company. The plan owns the units of participation while Principal Life Insurance Company owns the investments in the separate account portfolios.

This plan uses an annuity contract that treats retired participants under the benefit index alternative. Under this alternative, a benefit index is established. The benefit index represents the amounts needed to purchase an annuity for each retired participant under this alternative. Annuity payments are made directly from plan funds to these retirees as long as there are assets in the contract to support the payments. In the event assets under the contract are equal to or less than the benefit index amount, annuities will be purchased from Principal Life Insurance Company (i.e. assets withdrawn from plan funds and paid as premiums to Principal Life).

Ceratzit USA, Inc.
Retirement Income Plan #1

NOTES TO FINANCIAL STATEMENTS (Continued)

March 31, 2010

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The benefit index alternative allocates assets to retirees. A certificate is issued to each retiree under this arrangement. This certificate is an irrevocable commitment to pay all the benefits to which the individual is entitled under the Plan. It is a legally enforceable guarantee by Principal Life to pay a specific dollar benefit at a future date, with no fluctuations in market value. Therefore, the retirees' assets under the benefit index alternative are not included in the net assets available for benefits of the Plan. These annuity payments meet the guaranteed, allocated annuity contract definitions set forth in DOL regulation section 2520.104-44.

Subsequent Events - Subsequent events were evaluated through January 7, 2011, which is the date the financial statements were available to be issued.

NOTE 3 - PLAN TERMINATION

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- a. Benefits attributable to employee contributions, taking into account those paid out before termination.
- b. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
- c. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. government agency) up to the applicable limitations (discussed below).
- d. All other vested benefits (that is, vested benefits not insured by the PBGC).
- e. All nonvested benefits.

Benefits to be provided under the benefit index alternative described in Note 2 via contracts under which Principal is obligated to pay the benefit would be excluded for allocation purposes.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. The amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees.

Ceratzit USA, Inc.
Retirement Income Plan #1

NOTES TO FINANCIAL STATEMENTS (Continued)

March 31, 2010

NOTE 3 - PLAN TERMINATION (Continued)

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 Plan sponsor and the level of benefits guaranteed by the PBGC.

Although it has not expressed any intent to do so, the Union also has the right under the Plan to terminate the Plan subject to the provisions of ERISA and the collective bargaining agreements.

NOTE 4 - FUNDING OF THE PLAN

The Company's funding policy is to make annual contributions to fund the Plan systematically over time in accordance with the funding schedule based on the annual cost as calculated by the actuary.

Each year, the Plan's actuary, Principal Financial Group (Retirement Actuarial Services) makes an actuarial calculation of the contributions required to fund the annual costs for the year and any shortfall between the funding target and plan assets (if a shortfall occurred) amortized over a period of 7 years. The employer currently funds pension costs as determined from these actuarial calculations in compliance with ERISA-defined funding levels.

The more significant assumptions underlying the actuarial valuation are as follows:

Retirement Age	-	Normal retirement age
Interest Rates	-	Funding - 6.55% per annum
	-	Liabilities - 6.5% per annum
Mortality Rates	-	IRS Prescribed Mortality-Optional Combined Table for Small Plans, male and female
Plan Expenses	-	The costs of administering the Plan are paid from the Fund's assets. All other costs are paid by the employer.
Liability Measure	-	Funding target is the present value of the benefits accrued on the valuation date. Target Normal Cost is based on benefits expected to accrue during the current plan year and includes an estimate of plan expenses for the year.

Ceratizit USA, Inc.
Retirement Income Plan #1

NOTES TO FINANCIAL STATEMENTS (Continued)

March 31, 2010

NOTE 4 - FUNDING OF THE PLAN (Continued)

Asset Measure - The asset valuation method is prescribed by law for plans that elect to use a value other than market value. For each of the preceding two years, an expected value of assets at the end of the year is compared to the end of year market value. The resulting gain or loss is recognized evenly over three plan years. The expected value includes contributions, distributions, any deducted administrative expenses, and expected earnings (based on the lesser of the assumed interest rate or the maximum allowable rate). The deferred gains and losses are added to the current market value and then restricted to no more than 110% and no less than 90% of that market value. When actual returns exceed the assumed return, the actuarial value of assets will lag below market value. The lag and the smoothing effect are limited since the value must be within 10% of market value.

NOTE 5 - TAX STATUS

The Plan has been amended to comply with the Employee Retirement Income Security Act of 1974 (ERISA). A favorable determination has been received from the Internal Revenue Service and, accordingly, the Plan is exempt from Federal income taxes under the provisions of Section 401(a) of the Internal Revenue Code of 1954. The Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

NOTE 6 - 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 benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries.

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

Ceratizit USA, Inc.
Retirement Income Plan #1

NOTES TO FINANCIAL STATEMENTS (Continued)

March 31, 2010

NOTE 6 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

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

The actuarial present value of accumulated plan benefits as of the most recent valuation date is presented below:

Present value of vested benefits:	
Retired participants	\$ 6,868,929
Active participants	3,688,423
Inactive participants	<u>502,394</u>
Total of vested benefits	11,059,746
 Present value of nonvested benefits	 <u>37,920</u>
 Total present value of accumulated plan benefits	 <u><u>\$11,097,666</u></u>

All retiree liability is included above except for purchased annuities.

Following is a reconciliation of the present value of accumulated benefits from March 31, 2009 to March 31, 2010:

Present value of accumulated plan benefits as of March 31, 2009		\$11,070,245
Changes due to:		
Benefits accumulated and plan experience	\$ (7,689)	
Interest adjustment due to decrease in the discount period	697,675	
Change in assumptions	21,781	
Benefits paid to participants	<u>(684,346)</u>	
Total changes		<u>27,421</u>
 Present value of accumulated plan benefits as of March 31, 2010	 <u><u>\$11,097,666</u></u>	

The assumptions prescribed by law have changed. The actuary used the 2010 prescribed mortality table and the compensation and maximum benefit limitations in effect at the beginning of the plan year.

Ceratizit USA, Inc.
Retirement Income Plan #1

NOTES TO FINANCIAL STATEMENTS (Continued)

March 31, 2010

NOTE 7 - INFORMATION CERTIFIED BY THE TRUSTEE

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA.

Accordingly, as permitted under such election, the information in the financial statements was certified by Principal Life Insurance Company and was not subjected to any auditing procedures performed by the independent public accountants.

The following represents the information certified by Principal Life Insurance Company, the trustee, as of March 31,:

	<u>2010</u>	<u>2009</u>
Pooled Separate Accounts:		
Principal Bond and Mortgage	\$1,334,809 *	\$1,348,137 *
Principal Core Plus Bond I	1,502,835 *	1,346,613 *
Principal Inflation Protection	581,326 *	494,494 *
Principal Large Cap Value I	330,377 *	144,295
Principal High Yield I	289,676 *	153,425
Principal Large Cap Growth	262,629	114,135
Principal Large Cap Growth I	258,821	108,613
Principal Large Cap S&P 500 Index	228,562	-
Principal Large Cap Value III	176,596	75,227
Principal US Property	125,279	149,189
Principal International Growth	116,025	54,669
Principal International Value	110,140	54,445
Principal International I	104,283	58,478
Principal Mid Cap Growth III	65,238	-
Principal Mid Cap Value III	65,216	-
Principal Small Cap Value II	64,311	-
Principal Small Cap Growth II	62,727	33,525
Principal International Emerging Markets	37,439	-
Principal Large Cap Blend I	-	158,927
Principal Small Cap Value I	-	33,268
	<u>\$5,716,289</u>	<u>\$4,327,440</u>

* Represents 5% or more of plan assets.

Ceratizit USA, Inc.
Retirement Income Plan #1

NOTES TO FINANCIAL STATEMENTS (Continued)

March 31, 2010

NOTE 8 - PLAN ASSETS

Principal Life Insurance Company Pooled Separate Accounts at fair market value	\$8,858,765
Value of deposits received after 04/01/10 and applied to the plan year ending 03/31/10	<u>127,324</u>
Total value	8,986,089
Less: Present value of benefit index	<u>3,142,476</u>
	<u>\$5,843,613</u>

This valuation includes the retired lives under the benefit index option of the contract. The fair market value of the benefit index for the retired life liability is \$4,043,821.

The actuarial value of Plan assets is \$8,903,755. This value is derived under the methodology described under Asset Measure in Note 4.

NOTE 9 - FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying Statement of Net Assets Available for Benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

		Fair Value Measurements Using:		
	<u>Fair Value</u>	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>March 31, 2010</u>				
Pooled separate accounts	<u>\$5,716,289</u>	<u>\$ -</u>	<u>\$5,591,010</u>	<u>\$125,279</u>
<u>March 31, 2009</u>				
Pooled separate accounts	<u>\$4,327,440</u>	<u>\$ -</u>	<u>\$4,178,251</u>	<u>\$149,189</u>

Ceratizit USA, Inc.
Retirement Income Plan #1

NOTES TO FINANCIAL STATEMENTS (Continued)

March 31, 2010

NOTE 9 - FAIR VALUE MEASUREMENTS (Continued)

The fair value measurements authoritative literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

Level 2 Fair Value Measurements

Fair values are based on inputs other than quoted price included with Level 1 that are observable for valuing the assets, either directly or indirectly (i.e. interest rate and yield curves observable at commonly quoted intervals, default rates, etc). Observable inputs include quoted price for similar assets in active or non-active markets. Level 2 inputs may also include insignificant adjustments to market observable inputs.

Level 3 Fair Value Measurements

Fair values are based on unobservable inputs used for valuing the asset. Unobservable inputs are those that reflect the plan's own assumptions about the assumptions that market participants would use in pricing the asset, based on the best information available in the circumstances. The following table provides further details of the Level 3 fair value measurements.

Effect of Level 3 Inputs on Net Assets

<u>Investment Category</u>	<u>Beginning Balance</u>	<u>Total Gains or Losses</u>	<u>Interest Credited</u>	<u>Purchases, Issuances, Settlements</u>	<u>Ending Balance</u>	<u>Unrealized Gains or Losses</u>
Separate Accounts	<u>\$149,189</u>	<u>\$(54,907)</u>	<u>\$ -</u>	<u>\$ 30,997</u>	<u>\$125,279</u>	<u>\$(32,892)</u>

NOTE 10 - RISKS AND UNCERTAINTIES

The Plan invests in various investments in pooled separate accounts. These are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits.

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

SUPPLEMENTAL SCHEDULES

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

CERATIZIT USA, INC.
 RETIREMENT INCOME PLAN #1
 EIN 59 3764998
 PLAN NUMBER 001
 PLAN YEAR 04/01/2009 TO 03/31/2010

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
*	Principal Life Insurance Company	Pooled Separate Accounts PR INTERNAT'L VALUE I SA-R6	\$ 80,038.48	\$ 110,140.02
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN BOND AND MORTGAGE SA-R6	\$ 1,211,612.78	\$ 1,334,808.96
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN CORE PLUS BOND I SA-R6	\$ 1,386,702.15	\$ 1,502,834.93
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN HIGH YIELD I SEP ACCT-R6	\$ 215,502.66	\$ 289,675.61
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN INFLATION PROTECT SA-R6	\$ 618,881.93	\$ 581,325.56
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN INTL EMERG MARKETS SA-R6	\$ 27,804.64	\$ 37,439.47
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN INTL GROWTH SEP ACCT-R6	\$ 111,169.10	\$ 116,025.43
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN INTL I SEPARATE ACCT-R6	\$ 101,475.01	\$ 104,283.13
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LARGE CAP GROWTH I SA-R6	\$ 214,113.95	\$ 258,820.68
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LARGE CAP VALUE I SA-R6	\$ 307,784.44	\$ 330,376.65
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LARGE CAP VALUE III SA-R6	\$ 165,700.06	\$ 176,596.17
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LG CAP GROWTH SEP ACCT-R6	\$ 231,840.86	\$ 262,628.96
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LG CAP S&P 500 INDEX SA-R6	\$ 206,718.64	\$ 228,562.42
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN MIDCAP GROWTH III SA-R6	\$ 46,465.44	\$ 65,238.23
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN MIDCAP VALUE III SA-R6	\$ 46,351.93	\$ 65,215.56

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

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[illegible]

SCHEDULE H, line 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

CERATIZIT USA, INC.
RETIREMENT INCOME PLAN #1
EIN 59 3764998
PLAN NUMBER 001
PLAN YEAR 04/01/2009 TO 03/31/2010

DESCRIPTION OF ASSET	(A) Total Number of Purchases	(B) Total Number of Sales	(C) Total Value of Purchases	(D) Total Value of Sales	(E) Net Gain/(Loss)
Pooled Separate Accounts PRINCIPAL CORE PLUS BOND I SEP	7		\$ 404,838.28		\$ 0.00
Pooled Separate Accounts PRINCIPAL CORE PLUS BOND I SEP		1		\$ 361,435.91	\$ 8,293.54
Pooled Separate Accounts PRINCIPAL BOND AND MORTGAGE SE	11		\$ 755,472.66		\$ 0.00
Pooled Separate Accounts PRINCIPAL BOND AND MORTGAGE SE		49		\$ 1,025,706.43	\$ 35,013.10
Pooled Separate Accounts PRINCIPAL LARGE CAP BLEND I SEP	4		\$ 271,333.50		\$ 0.00
Pooled Separate Accounts PRINCIPAL LARGE CAP BLEND I SEP		2		\$ 505,798.19	\$ 3,310.62-
Pooled Separate Accounts PRINCIPAL LARGE CAP S&P 500 IND	3		\$ 320,376.14		\$ 0.00
Pooled Separate Accounts PRINCIPAL LARGE CAP S&P 500 IND		1		\$ 125,667.59	\$ 12,010.09

* Schedule is prepared using the alternative way of reporting (iii) series transactions under DOL Regulation 2520.103-6(d)(2).

Schedule SB, Line 26 - Schedule of Active Participant Data
CERATIZIT USA, INC. RETIREMENT INCOME PLAN #1
EIN 593764998 Plan No. 001

Valn Date 4/01/2009

Form 5500 - Schedule of Active Participant Data																				
Attained Age	YEARS OF CREDITED SERVICE																			
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 and up	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		1		0		0		0		0		0		0		0		0	
25 to 29	0		0		1		0		0		0		0		0		0		0	
30 to 34	0		1		1		0		0		0		0		0		0		0	
35 to 39	0		3		1		2		1		0		0		0		0		0	
40 to 44	0		1		1		3		2		2		0		0		0		0	
45 to 49	0		5		1		1		1		5		0		0		0		0	
50 to 54	0		2		2		2		5		3		6		1		1		0	
55 to 59	0		0		1		1		1		2		3		8		4		0	
60 to 64	0		0		0		0		0		1		1		0		1		4	
65 to 69	0		0		0		0		0		0		0		0		0		0	
70 & up	0		0		0		0		0		0		0		0		0		0	

Assumptions Prescribed by Law	
Mortality	<p><u>During Benefit Payment Period</u> IRS Prescribed Mortality-Optional Combined Table for Small Plans, male and female.</p> <p><u>Before Benefit Payment Period</u> IRS Prescribed Mortality-Optional Combined Table for Small Plans, male and female.</p>
Assumptions Selected by Actuary	
Retirement Age	Normal Retirement Age as defined in Plan Provisions
Disability	1987 Commissioner's Group Disability Table, six month elimination period, male and female.
Marriage	85% married; husbands are 4 years older than wives.
Withdrawal	2003 Society of Actuaries Small Plan Age Table, multiplied by 0.40.
Form of Benefit	Participants are assumed to receive their benefits on the normal form at the assumed retirement age.
Methods Prescribed by Law	
Liability Measure	Funding target is the present value of the benefits accrued on the valuation date. Target Normal Cost is based on benefits expected to accrue during the current plan year and includes an estimate of plan expenses for the year.
Methods Selected by Plan Sponsor	
Asset Measure	<p>The asset valuation method is prescribed by law for plans that elect to use a value other than market value.</p> <p>For each of the preceding two years, an expected value of assets at the end of the year is compared to the end of year market value. The resulting gain or loss is recognized evenly over three plan years.</p> <p>The expected value includes contributions, distributions, any deducted administrative expenses, and expected earnings (based on the lesser of the assumed interest rate or the Maximum Allowable Rate). The deferred gains and losses are added to the current market value and then restricted to no more than 110% and no less than 90% of that market value.</p> <p>When actual returns exceed the assumed return, the actuarial value of assets will lag below market value. The lag and the smoothing effect are limited since the value must be within 10% of market value.</p>
Yield Curve Rates	Full yield curve. Use the rates through the month of March.
PBGC Premium Basis	Premiums are calculated using the special segment rates (no 24-month averaging) in effect on the valuation date.

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
CERATIZIT USA, INC. RETIREMENT INCOME PLAN #1
EIN 593764998 Plan No. 001

Methods Elected by Actuary	
Retirees	Assets and liabilities for current and future retirees are included.
HCE Benefit Payment Restrictions	<p>A ratio of the market value of assets and funding target is used to determine if restrictions apply. Assets and Funding Target are as of the valuation date and are reduced by:</p> <ul style="list-style-type: none"> • any retiree benefit index or floor • amounts for HCEs who were previously restricted • an amount for the retiring HCE
Assumptions and Methods Elected by Actuary Long-Term Contribution Level and SFAS No.35	
With the exceptions below, all assumptions and methods are the same as those used in determining your plan's regular Funding Target and Target Normal Cost.	
Interest Rate Used to Value Liabilities	6.50%
Benefit Liability	<p>Long-Term Contribution Level reflects:</p> <ul style="list-style-type: none"> • Service projected to the age benefits are assumed to be paid. • Benefit limits projected at 3.00% per year.
Long-Term Contribution Level	Allocates the difference between the Benefit Liability and the Actuarial Value of Assets as a level dollar amount per year.

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009**This Form is Open to Public
Inspection**

For calendar plan year 2009 or fiscal plan year beginning 04/01/2009 and ending 03/31/2010

▶ **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
CERATIZIT USA, INC. RETIREMENT INCOME PLAN #1**B** Three-digit
plan number (PN) ▶ 001**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
CERATIZIT USA, INC.**D** Employer Identification Number (EIN)
59-3764998**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>04</u>	Day <u>01</u>	Year <u>2009</u>
2	Assets:			
a	Market value	2a	7362112	
b	Actuarial value	2b	8098323	
3	Funding target/participant count breakdown	(1) Number of participants (2) Funding Target		
a	For retired participants and beneficiaries receiving payment	3a	88	6399007
b	For terminated vested participants	3b	14	216550
c	For active participants:			
	(1) Non-vested benefits	3c(1)		64639
	(2) Vested benefits	3c(2)		3390690
	(3) Total active	3c(3)	82	3455329
d	Total	3d	184	10070886
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	7.51 %	
6	Target normal cost	6	150660	

Statement by Enrolled Actuary

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

**SIGN
HERE**

Signature of actuary

David A. Stocklas

Type or print name of actuary

Principal Financial Group

Firm name

PO Box 9394 Des Moines, IA 50306-9394

Address of the firm

12-2-2010

Date

0805460

Most recent enrollment number

412-394-9380

Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2009
v.092308

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)	33610	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)	33610	0
10 Interest on item 9 using prior year's actual return of <u>-19.86 %</u>	-6675	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		4804
b Interest on (a) using prior year's effective rate of <u>6.03 %</u>		290
c Total available at beginning of current plan year to add to prefunding balance		5094
d Portion of (c) to be added to prefunding balance		5094
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)	26935	5094

Part III Funding percentages

14 Funding target attainment percentage	14	80.09 %
15 Adjusted funding target attainment percentage	15	80.09 %
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	81.73 %
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
07/13/2009	132531	0			
10/14/2009	132531	0			
01/13/2010	132531	0			
04/15/2010	119824	0			
05/20/2010	7500	0			
Totals ▶			18(b)	524917	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	500575

20 Quarterly contributions and liquidity shortfalls:

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

Liquidity shortfall as of end of Quarter of this plan year

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

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

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 1
22 Weighted average retirement age				22 62
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	150660
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	2004592	381891
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	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33)	34	532551
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	26935	5094
36 Additional cash requirement (item 34 minus item 35)	36	500522
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37	500575
38 Interest-adjusted excess contributions for current year (see instructions)	38	0
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 SB, Line 2a - Explanation of Assets
CERATIZIT USA, INC. RETIREMENT INCOME PLAN #1
EIN 593764998 Plan No. 001

The market value of assets on line 2a does not equal assets shown on Schedule H, Schedule I or Form 5500-SF. Schedule H, Schedule I and Form 5500-SF use the full value of contributions received after plan year end. Line 2a includes the value of \$138,002 contributions received after the plan year end with a discounted value of \$138,734.

Line 2a includes assets allocated for retirees' guaranteed benefits of \$2,896,670.

Schedule SB, Line 25 – Change in Method
CERATIZIT USA, INC. RETIREMENT INCOME PLAN #1
EIN 593764998 Plan No. 001

A change in funding method has occurred since last year due to:

- a change in the valuation interest rate to use yield curve
- use of 1 month lookback for the valuation interest rate
- a change in the asset valuation method to use /smoothed value
- a change to include an administrative expense estimate in the Target Normal Cost

These changes are available under Code section 430 and do not need IRS approval.

Schedule SB, Part III - Explanation of Funded Ratios
CERATIZIT USA, INC. RETIREMENT INCOME PLAN #1
EIN 593764998 Plan No. 001

For 2009 and prior years, funded ratios were rounded to the nearest 0.01% for operational purposes.

Schedule SB, Part V - Summary of Plan Provisions
CERATIZIT USA, INC. RETIREMENT INCOME PLAN #1
EIN 593764998 Plan No. 001

This report reflects the maximum benefit limits under Internal Revenue Code (IRC) Section 415 and maximum compensation limits under IRC Section 401 in effect on the first day of each plan year.

The following is a summary of plan provisions and does not alter the intent or meanings of the provisions contained in the contract or plan document. This report reflects the provisions of the plan adopted effective 04/01/2008 and the current collective bargaining agreement in effect through 03/31/2011.

Plan Eligibility	
Age	No requirement.
Service	No requirement.
Class	Any person employed by Ceratizit USA, Inc. on or before April 3, 2006 who is a member of the collective bargaining unit represented by the International Union, United Automobile, Aerospace and Agricultural Implement Workers of America, AFL-CIO and its Local No. 56.
Entry Date	Date of hire.
Normal Retirement Benefit	
Age	Attained age 62.
Form	Monthly annuity payable for life (optional forms may be elected in advance of retirement).
Amount (accrued benefit)	<p>The sum of (a), (b), (c), (d), (e), and (f):</p> <p>(a) \$28.00 multiplied by credited service earned up to March 31, 2006,</p> <p>(b) \$29.00 multiplied by credited service earned from April 1, 2006 to March 31, 2007,</p> <p>(c) \$30.00 multiplied by credited service earned from April 1, 2007 to March 31, 2008,</p> <p>(d) \$31.00 multiplied by credited service earned from April 1, 2008 to March 31, 2009,</p> <p>(e) \$32.00 multiplied by credited service earned from April 1, 2009 to March 31, 2010,</p> <p>(f) \$33.00 multiplied by credited service earned from April 1, 2010 to date of event.</p>

Schedule SB, Part V - Summary of Plan Provisions
CERATIZIT USA, INC. RETIREMENT INCOME PLAN #1
EIN 593764998 Plan No. 001

Early Retirement Benefit	
Age	Attained age 60
Service	Ten years of service.
Form	Same as normal retirement benefit.
Amount	Accrued benefit on early retirement date reduced by 5/12% for each month early to reflect the fact that early retirement date precedes normal retirement date.
Late Retirement Benefit	
Age	No maximum age.
Form	Same as normal retirement benefit.
Amount	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date, or accrued benefit on late retirement date.
Termination Benefit	
Vesting Percentage	100% after five years of vesting service.
Form	Same as normal retirement benefit with income deferred until normal retirement date.
Amount	Accrued benefit on date of termination multiplied by the vesting percentage.
Disability Benefit	
Eligibility	Twelve months of Permanent and Total Disability.
Service	Ten years.
Form	Monthly income payable until normal retirement, death, or recovery and a deferred annuity payable at normal retirement date.
Amount	Accrued benefit on date of disability.
Survivor Annuity Death Benefit	
Eligibility	Qualified married participant vested in an accrued benefit.
Form	Monthly annuity payable to spouse, deferred to participant's earliest retirement date if later than the date of death.
Amount	If death occurs, the amount paid to the surviving spouse is equal to the amount that would have been paid had the participant terminated employment on the date of death and survived to his/her earliest retirement age, retired with a qualified joint and 55% survivor annuity in effect, then died the next day.

Definitions	
Optional Forms of Benefit Payments	<p>The optional forms of benefit payments are:</p> <ul style="list-style-type: none"> • Monthly annuity payable for life. • Monthly annuity payable as a survivorship life annuity with survivorship percentages of 55 or 100. • Single sum payment equal to the present value of the retirement benefit if less than \$5,000. <p>The optional form conversion basis is 7.0% interest and the 1983 GAM mortality table with one year setback for participants and five year setback for beneficiaries for payments other than lump sums.</p>

Significant Event

The enrolled actuary has not been made aware that any significant events have occurred during the year.

Changes in Principal Eligibility or Benefit Provisions

There have been no changes in principal eligibility or benefit provisions since the last valuation.

Schedule SB, Line 32 - Schedule of Amortization Bases
 CERATIZIT USA, INC. RETIREMENT INCOME PLAN #1
 EIN 593764998 Plan No. 001

Shortfall			
Date Created	Present Value	Remaining Years	Annual Charge
04/01/2009	\$171,327	7	\$29,247
04/01/2008	1,833,265	6	352,644
Total	\$2,004,592		\$381,891

Last year's total shortfall annual charge was \$352,644.

The total annual charge used in calculating your Annual Cost cannot be less than zero.

Waiver			
Date Created	Present Value	Remaining Years	Annual Charge
N/A	N/A	N/A	N/A

There are no waiver bases for the current year.

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

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

CERATIZIT USA, INC.
 RETIREMENT INCOME PLAN #1
 EIN 59 3764998
 PLAN NUMBER 001
 PLAN YEAR 04/01/2009 TO 03/31/2010

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
*	Principal Life Insurance Company	Pooled Separate Accounts Pr Internat'l Value I SA-R6	\$ 0.00	\$ 110,140.02
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Bond and Mortgage SA-R6	\$ 0.00	\$ 1,334,808.96
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Core Plus Bond I SA-R6	\$ 0.00	\$ 1,502,834.93
*	Principal Life Insurance Company	Pooled Separate Accounts Prin High Yield I Sep Acct-R6	\$ 0.00	\$ 289,675.61
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Inflation Protect SA-R6	\$ 0.00	\$ 581,325.56
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Intl Growth Sep Acct-R6	\$ 0.00	\$ 116,025.43
*	Principal Life Insurance Company	Pooled Separate Accounts Prin Intl I Separate Acct-R6	\$ 0.00	\$ 104,283.13
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LargeCap Growth I SA-R6	\$ 0.00	\$ 258,820.68
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LargeCap Value I SA-R6	\$ 0.00	\$ 330,376.65
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LargeCap Value III SA-R6	\$ 0.00	\$ 176,596.17
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LgCap Growth Sep Acct-R6	\$ 0.00	\$ 262,628.96
*	Principal Life Insurance Company	Pooled Separate Accounts Prin SmallCap Growth II SA-R6	\$ 0.00	\$ 62,727.32
*	Principal Life Insurance Company	Pooled Separate Accounts Prin U.S. Property Sep Acct-R6	\$ 0.00	\$ 125,279.42
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN INTL EMERG MARKETS SA-R6	\$ 0.00	\$ 37,439.47
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LGCAP S&P 500 INDEX SA-R6	\$ 0.00	\$ 228,562.42

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

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[illegible]

Ceratizit USA, Inc.
Retirement Income Plan #1

FINANCIAL STATEMENTS
and
SUPPLEMENTAL SCHEDULES

March 31, 2010

BUCKLER, McKENNEY & NADZADI, P.C.
Certified Public Accountants
MONROEVILLE, PENNSYLVANIA

INDEPENDENT AUDITOR'S REPORT

To the Pension Committee
Ceratzit USA, Inc.
Retirement Income Plan #1
Latrobe, Pennsylvania

We were engaged to audit the accompanying statements of net assets available for benefits of Ceratzit USA, Inc. Retirement Income Plan #1 as of March 31, 2009 and 2010, the related statement of changes in net assets available for benefits for the year ended March 31, 2010 and the supplemental schedules as of March 31, 2010. These financial statements and 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, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7, which was certified by Principal Life Insurance Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended March 31, 2009 and 2010, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and schedules taken as a whole. The form and content of the information included in the financial statements and 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 the Employee Retirement Income Security Act of 1974.

Buckler, McKenney & Nadzadi

Buckler, McKenney & Nadzadi, P.C.

January 7, 2011

Ceratizit USA, Inc.
Retirement Income Plan #1

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	<u>March 31,</u>	
	<u>2009</u>	<u>2010</u>
ASSETS		
Pooled Separate Accounts - Principal Life Insurance Company, at fair value	\$4,327,440	\$5,716,289
Receivable from employer	<u>138,734</u>	<u>127,324</u>
TOTAL ASSETS	4,466,174	5,843,613
LIABILITIES		
Benefit claims payable	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$4,466,174</u>	<u>\$5,843,613</u>

See accompanying notes.

Ceratzit USA, Inc.
Retirement Income Plan #1

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the Year Ended March 31, 2010

Net assets available for benefits, beginning of year		\$4,466,174
Additions:		
Employer contributions	\$ 524,917	
Net investment gain from pooled separate accounts	<u>1,789,767</u>	2,314,684
Decreases:		
Benefit payments	684,346	
Administrative expenses	7,094	
Change in present value	<u>245,805</u>	<u>937,245</u>
Net assets available for benefits, end of year		<u>\$5,843,613</u>

See accompanying notes.

Ceratzit USA, Inc.
Retirement Income Plan #1

NOTES TO FINANCIAL STATEMENTS

March 31, 2010

NOTE 1 - DESCRIPTION OF PLAN

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

The Plan, as adopted on March 31, 1978, (former plan previously adopted on September 9, 1963) and most recently amended as of April 1, 2008, is a noncontributory, defined benefit pension plan covering union employees of Ceratzit USA, Inc. hired on or before April 3, 2006.

Participants become fully vested after completion of five years of continuous service. The normal retirement age is 62. However, early retirement options are available upon completion of ten years of credited service or attainment of age 60.

An active participant's monthly accrued benefit will be equal to the sum of (a) \$28.00 multiplied by credited service earned up to March 31, 2006, (b) \$29.00 multiplied by credited service earned from April 1, 2006 to March 31, 2007, (c) \$30.00 multiplied by credited service earned from April 1, 2007 to March 31, 2008, (d) \$31.00 multiplied by credited service earned from April 1, 2008 to March 31, 2009, (e) \$32.00 multiplied by credited service earned from April 1, 2009 to March 31, 2010, and (f) \$33.00 multiplied by credited service earned from April 1, 2010 to date of event.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The accompanying financial statements are prepared on the accrual basis of accounting.

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

Payment of Benefits - Benefit payments to participants are recorded upon distribution.

Plan Assets - The Plan's assets are held in pooled separate account investment funds held by Principal Life Insurance Company. The plan owns the units of participation while Principal Life Insurance Company owns the investments in the separate account portfolios.

This plan uses an annuity contract that treats retired participants under the benefit index alternative. Under this alternative, a benefit index is established. The benefit index represents the amounts needed to purchase an annuity for each retired participant under this alternative. Annuity payments are made directly from plan funds to these retirees as long as there are assets in the contract to support the payments. In the event assets under the contract are equal to or less than the benefit index amount, annuities will be purchased from Principal Life Insurance Company (i.e. assets withdrawn from plan funds and paid as premiums to Principal Life).

Ceratzit USA, Inc.
Retirement Income Plan #1

NOTES TO FINANCIAL STATEMENTS (Continued)

March 31, 2010

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The benefit index alternative allocates assets to retirees. A certificate is issued to each retiree under this arrangement. This certificate is an irrevocable commitment to pay all the benefits to which the individual is entitled under the Plan. It is a legally enforceable guarantee by Principal Life to pay a specific dollar benefit at a future date, with no fluctuations in market value. Therefore, the retirees' assets under the benefit index alternative are not included in the net assets available for benefits of the Plan. These annuity payments meet the guaranteed, allocated annuity contract definitions set forth in DOL regulation section 2520.104-44.

Subsequent Events - Subsequent events were evaluated through January 7, 2011, which is the date the financial statements were available to be issued.

NOTE 3 - PLAN TERMINATION

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- a. Benefits attributable to employee contributions, taking into account those paid out before termination.
- b. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
- c. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. government agency) up to the applicable limitations (discussed below).
- d. All other vested benefits (that is, vested benefits not insured by the PBGC).
- e. All nonvested benefits.

Benefits to be provided under the benefit index alternative described in Note 2 via contracts under which Principal is obligated to pay the benefit would be excluded for allocation purposes.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. The amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees.

Ceratzit USA, Inc.
Retirement Income Plan #1

NOTES TO FINANCIAL STATEMENTS (Continued)

March 31, 2010

NOTE 3 - PLAN TERMINATION (Continued)

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 Plan sponsor and the level of benefits guaranteed by the PBGC.

Although it has not expressed any intent to do so, the Union also has the right under the Plan to terminate the Plan subject to the provisions of ERISA and the collective bargaining agreements.

NOTE 4 - FUNDING OF THE PLAN

The Company's funding policy is to make annual contributions to fund the Plan systematically over time in accordance with the funding schedule based on the annual cost as calculated by the actuary.

Each year, the Plan's actuary, Principal Financial Group (Retirement Actuarial Services) makes an actuarial calculation of the contributions required to fund the annual costs for the year and any shortfall between the funding target and plan assets (if a shortfall occurred) amortized over a period of 7 years. The employer currently funds pension costs as determined from these actuarial calculations in compliance with ERISA-defined funding levels.

The more significant assumptions underlying the actuarial valuation are as follows:

Retirement Age	-	Normal retirement age
Interest Rates	-	Funding - 6.55% per annum
	-	Liabilities - 6.5% per annum
Mortality Rates	-	IRS Prescribed Mortality-Optional Combined Table for Small Plans, male and female
Plan Expenses	-	The costs of administering the Plan are paid from the Fund's assets. All other costs are paid by the employer.
Liability Measure	-	Funding target is the present value of the benefits accrued on the valuation date. Target Normal Cost is based on benefits expected to accrue during the current plan year and includes an estimate of plan expenses for the year.

Ceratizit USA, Inc.
Retirement Income Plan #1

NOTES TO FINANCIAL STATEMENTS (Continued)

March 31, 2010

NOTE 4 - FUNDING OF THE PLAN (Continued)

Asset Measure - The asset valuation method is prescribed by law for plans that elect to use a value other than market value. For each of the preceding two years, an expected value of assets at the end of the year is compared to the end of year market value. The resulting gain or loss is recognized evenly over three plan years. The expected value includes contributions, distributions, any deducted administrative expenses, and expected earnings (based on the lesser of the assumed interest rate or the maximum allowable rate). The deferred gains and losses are added to the current market value and then restricted to no more than 110% and no less than 90% of that market value. When actual returns exceed the assumed return, the actuarial value of assets will lag below market value. The lag and the smoothing effect are limited since the value must be within 10% of market value.

NOTE 5 - TAX STATUS

The Plan has been amended to comply with the Employee Retirement Income Security Act of 1974 (ERISA). A favorable determination has been received from the Internal Revenue Service and, accordingly, the Plan is exempt from Federal income taxes under the provisions of Section 401(a) of the Internal Revenue Code of 1954. The Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

NOTE 6 - 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 benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries.

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

Ceratizit USA, Inc.
Retirement Income Plan #1

NOTES TO FINANCIAL STATEMENTS (Continued)

March 31, 2010

NOTE 6 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

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

The actuarial present value of accumulated plan benefits as of the most recent valuation date is presented below:

Present value of vested benefits:	
Retired participants	\$ 6,868,929
Active participants	3,688,423
Inactive participants	<u>502,394</u>
Total of vested benefits	11,059,746
 Present value of nonvested benefits	 <u>37,920</u>
 Total present value of accumulated plan benefits	 <u><u>\$11,097,666</u></u>

All retiree liability is included above except for purchased annuities.

Following is a reconciliation of the present value of accumulated benefits from March 31, 2009 to March 31, 2010:

Present value of accumulated plan benefits as of March 31, 2009		\$11,070,245
Changes due to:		
Benefits accumulated and plan experience	\$ (7,689)	
Interest adjustment due to decrease in the discount period	697,675	
Change in assumptions	21,781	
Benefits paid to participants	<u>(684,346)</u>	
Total changes		<u>27,421</u>
 Present value of accumulated plan benefits as of March 31, 2010	 <u><u>\$11,097,666</u></u>	

The assumptions prescribed by law have changed. The actuary used the 2010 prescribed mortality table and the compensation and maximum benefit limitations in effect at the beginning of the plan year.

Ceratizit USA, Inc.
Retirement Income Plan #1

NOTES TO FINANCIAL STATEMENTS (Continued)

March 31, 2010

NOTE 7 - INFORMATION CERTIFIED BY THE TRUSTEE

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA.

Accordingly, as permitted under such election, the information in the financial statements was certified by Principal Life Insurance Company and was not subjected to any auditing procedures performed by the independent public accountants.

The following represents the information certified by Principal Life Insurance Company, the trustee, as of March 31,:

	<u>2010</u>	<u>2009</u>
Pooled Separate Accounts:		
Principal Bond and Mortgage	\$1,334,809 *	\$1,348,137 *
Principal Core Plus Bond I	1,502,835 *	1,346,613 *
Principal Inflation Protection	581,326 *	494,494 *
Principal Large Cap Value I	330,377 *	144,295
Principal High Yield I	289,676 *	153,425
Principal Large Cap Growth	262,629	114,135
Principal Large Cap Growth I	258,821	108,613
Principal Large Cap S&P 500 Index	228,562	-
Principal Large Cap Value III	176,596	75,227
Principal US Property	125,279	149,189
Principal International Growth	116,025	54,669
Principal International Value	110,140	54,445
Principal International I	104,283	58,478
Principal Mid Cap Growth III	65,238	-
Principal Mid Cap Value III	65,216	-
Principal Small Cap Value II	64,311	-
Principal Small Cap Growth II	62,727	33,525
Principal International Emerging Markets	37,439	-
Principal Large Cap Blend I	-	158,927
Principal Small Cap Value I	-	33,268
	<u>\$5,716,289</u>	<u>\$4,327,440</u>

* Represents 5% or more of plan assets.

Ceratizit USA, Inc.
Retirement Income Plan #1

NOTES TO FINANCIAL STATEMENTS (Continued)

March 31, 2010

NOTE 8 - PLAN ASSETS

Principal Life Insurance Company Pooled Separate Accounts at fair market value	\$8,858,765
Value of deposits received after 04/01/10 and applied to the plan year ending 03/31/10	<u>127,324</u>
Total value	8,986,089
Less: Present value of benefit index	<u>3,142,476</u>
	<u>\$5,843,613</u>

This valuation includes the retired lives under the benefit index option of the contract. The fair market value of the benefit index for the retired life liability is \$4,043,821.

The actuarial value of Plan assets is \$8,903,755. This value is derived under the methodology described under Asset Measure in Note 4.

NOTE 9 - FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying Statement of Net Assets Available for Benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

		Fair Value Measurements Using:		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>March 31, 2010</u>	<u>Fair Value</u>			
Pooled separate accounts	<u>\$5,716,289</u>	<u>\$ -</u>	<u>\$5,591,010</u>	<u>\$125,279</u>
<u>March 31, 2009</u>				
Pooled separate accounts	<u>\$4,327,440</u>	<u>\$ -</u>	<u>\$4,178,251</u>	<u>\$149,189</u>

Ceratizit USA, Inc.
Retirement Income Plan #1

NOTES TO FINANCIAL STATEMENTS (Continued)

March 31, 2010

NOTE 9 - FAIR VALUE MEASUREMENTS (Continued)

The fair value measurements authoritative literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

Level 2 Fair Value Measurements

Fair values are based on inputs other than quoted price included with Level 1 that are observable for valuing the assets, either directly or indirectly (i.e. interest rate and yield curves observable at commonly quoted intervals, default rates, etc). Observable inputs include quoted price for similar assets in active or non-active markets. Level 2 inputs may also include insignificant adjustments to market observable inputs.

Level 3 Fair Value Measurements

Fair values are based on unobservable inputs used for valuing the asset. Unobservable inputs are those that reflect the plan's own assumptions about the assumptions that market participants would use in pricing the asset, based on the best information available in the circumstances. The following table provides further details of the Level 3 fair value measurements.

Effect of Level 3 Inputs on Net Assets

<u>Investment Category</u>	<u>Beginning Balance</u>	<u>Total Gains or Losses</u>	<u>Interest Credited</u>	<u>Purchases, Issuances, Settlements</u>	<u>Ending Balance</u>	<u>Unrealized Gains or Losses</u>
Separate Accounts	<u>\$149,189</u>	<u>\$(54,907)</u>	<u>\$ -</u>	<u>\$ 30,997</u>	<u>\$125,279</u>	<u>\$(32,892)</u>

NOTE 10 - RISKS AND UNCERTAINTIES

The Plan invests in various investments in pooled separate accounts. These are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits.

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

SUPPLEMENTAL SCHEDULES

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

CERATIZIT USA, INC.
 RETIREMENT INCOME PLAN #1
 EIN 59 3764998
 PLAN NUMBER 001
 PLAN YEAR 04/01/2009 TO 03/31/2010

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
*	Principal Life Insurance Company	Pooled Separate Accounts PR INTERNAT'L VALUE I SA-R6	\$ 80,038.48	\$ 110,140.02
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN BOND AND MORTGAGE SA-R6	\$ 1,211,612.78	\$ 1,334,808.96
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN CORE PLUS BOND I SA-R6	\$ 1,386,702.15	\$ 1,502,834.93
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN HIGH YIELD I SEP ACCT-R6	\$ 215,502.66	\$ 289,675.61
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN INFLATION PROTECT SA-R6	\$ 618,881.93	\$ 581,325.56
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN INTL EMERG MARKETS SA-R6	\$ 27,804.64	\$ 37,439.47
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN INTL GROWTH SEP ACCT-R6	\$ 111,169.10	\$ 116,025.43
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN INTL I SEPARATE ACCT-R6	\$ 101,475.01	\$ 104,283.13
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LARGE CAP GROWTH I SA-R6	\$ 214,113.95	\$ 258,820.68
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LARGE CAP VALUE I SA-R6	\$ 307,784.44	\$ 330,376.65
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LARGE CAP VALUE III SA-R6	\$ 165,700.06	\$ 176,596.17
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LG CAP GROWTH SEP ACCT-R6	\$ 231,840.86	\$ 262,628.96
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LG CAP S&P 500 INDEX SA-R6	\$ 206,718.64	\$ 228,562.42
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN MIDCAP GROWTH III SA-R6	\$ 46,465.44	\$ 65,238.23
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN MIDCAP VALUE III SA-R6	\$ 46,351.93	\$ 65,215.56

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

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