

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 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2010 or fiscal plan year beginning <u>10/01/2008</u> and ending <u>09/30/2009</u>			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ a single-employer plan;	☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report;	☐ the final return/report;	
	☒ an amended return/report;	☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	☒		
D Check box if filing under:	☒ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>THE ELJER, INC. 401(K) UNION PLAN</u>	1b Three-digit plan number (PN) ►	<u>002</u>	
	1c Effective date of plan	<u>04/01/2006</u>	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>ELJER, INC.</u> <u>AS AMERICA, INC.</u> <u>ONE CENTENNIAL AVE.</u> <u>PISCATAWAY, NJ 08855</u>	2b Employer Identification Number (EIN) <u>20-2819254</u>	2c Sponsor's telephone number <u>732-980-3165</u>	2d Business code (see instructions) <u>339900</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>04/05/2011</u>	<u>THERESA ARENA</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") ELJER, INC. AS AMERICA, INC. ONE CENTENNIAL AVE. PISCATAWAY, NJ 08855	3b Administrator's EIN 20-2819254 <hr/> 3c Administrator's telephone number 732-980-3165
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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 <hr/> 4c PN
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5 Total number of participants at the beginning of the plan year	5	209
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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	1
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	97
d Subtotal. Add lines 6a , 6b , and 6c	6d	98
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	98
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	98
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 2E 2F 2G 2J 2K 3E

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

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

a Pension Schedules

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

b General Schedules

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning **10/01/2008** and ending **09/30/2009**

A Name of plan THE ELJER, INC. 401(K) UNION PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 ELJER, INC.	D Employer Identification Number (EIN) 20-2819254	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(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)	1210	181
(9) Value of interest in common/collective trusts	1c(9)	101298	35871
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	812499	201651
(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	915007	237703

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	915007	237703
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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)	4124	
(B) Participants	2a(1)(B)	18494	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		22618

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	18	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		18

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		95
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-96535
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		-73804

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	603500	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		603500
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		603500

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-677304
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

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

(1) Name: CROWE HORWATH LLP

(2) EIN: 35-0921880

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		3000000
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)

ELJER, INC.
401(k) UNION PLAN
FORD CITY, PENNSYLVANIA

FINANCIAL STATEMENTS
September 30, 2009 and 2008

ELJER, INC.
401(k) UNION PLAN
FORD CITY, PENNSYLVANIA

FINANCIAL STATEMENTS
September 30, 2009 and 2008

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REPORT OF INDEPENDENT AUDITORS

Eljer, Inc.
Plan Administrator
Eljer, Inc. 401(k) Union Plan

We were engaged to audit the financial statements and supplemental schedule of Eljer, Inc. 401(k) Union Plan (the "Plan") as of September 30, 2009 and 2008 and for the year then ended, as listed in the accompanying contents page. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by Section 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosures 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 4, which was certified by Reliance Trust Company and MFS Heritage Trust Company, the trustees of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that Reliance Trust Company held the Plan's investment assets and executed investment transactions as of and for the year ended September 30, 2009 and MFS Heritage Trust Company held the Plan's investment assets as of September 30, 2008. The plan administrator has obtained certifications from the trustees as of September 30, 2009 and 2008 and for the year ended September 30, 2009 that the information provided to the plan administrator by the trustees is complete and accurate.

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



Crowe Horwath LLP

Oakbrook, Illinois
March 21, 2011

ELJER, INC.
401(k) UNION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
September 30, 2009 and 2008

	<u>2009</u>	<u>2008</u>
ASSETS		
Investments at fair value	\$ 237,522	\$ 913,797
Participant Loans	<u>182</u>	<u>1,210</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u>\$ 237,704</u>	 <u>\$ 915,007</u>

See accompanying notes to financial statements.

ELJER, INC.
401(k) UNION PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year ended September 30, 2009

Additions to net assets attributed to:

Investment income, excluding net depreciation Interest and dividends (Note 4)	\$ 14,583
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Contributions	
Employer	4,124
Employee	<u>18,494</u>
Total contributions	<u>22,618</u>

Total additions	37,201
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Deductions from net assets attributed to:

Net depreciation in fair value of investments (Note 4)	110,176
Benefits paid to participants	604,328
Administrative expenses	<u>-</u>
Total deductions	<u>714,504</u>

Net (decrease) / increase	(677,303)
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Net assets available for benefits

Beginning of year	<u>915,007</u>
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End of year	<u><u>\$ 237,704</u></u>
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See accompanying notes to financial statements.

ELJER, INC.
401(k) UNION PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2009 and 2008

NOTE 1 - DESCRIPTION OF THE PLAN

The following brief description of the Eljer, Inc. 401(k) Union Plan ("the Plan") is provided for general information purposes only. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan (401(k) plan) covering substantially all full-time employees of the union at Eljer, Inc. (the "Company") who have attained the age of 18 and have completed 90 days of service, with participation commencing at the start of the following month. The Plan is subject to certain provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The purpose of the Plan is to provide union employees a qualified plan which meets the requirements of Section 401(k) of the Internal Revenue Code of 1986. The Plan was effective as of April 1, 2006.

Contributions: Under the terms of the Collective Bargaining Agreement, the rate of employer matching contributions are subject to the requirements of the Labor Management Relations Act of 1947 which states that employer matching contributions are made at the employer's discretion, however, prior approval of the collective bargaining parties must be obtained before changes in contributions can be made. The Company makes matching contributions of employees' salary deferral amounts of 25% of the first 6% of employees' compensation. Participants may contribute up to 60% of annual pre-tax compensation in 1% increments, as defined in the Plan. Contributions are subject to certain limitations.

With the approval of the plan administrator, participants may contribute any rollover contribution received by such participant or to which such participant is entitled from another qualified trust. Participants direct all contributions, including employer contributions, into various investment options offered by the Plan.

Effective January 1, 2009, the Plan was frozen and no new participants or contributions were allowed.

Participant Accounts: Each participant's account is individually credited with the participant's contribution, the Company's contribution, and Plan earnings. The participant is entitled to the vested portion of the account. Each participant directs the investment of their account to any other investment options available under the Plan.

Vesting: Participant's are immediately vested in their voluntary contributions plus their contributions' earnings. Vesting in the Company's contributions of their accounts, plus earnings thereon, is based on years of continuous service. A participant is vested by 20% grading annually, so that the participant is 100% vested after five years of employment. The non-vested balance is forfeited upon termination of service. Forfeitures are (1) used to pay administrative expenses, (2) used to reduce employer contributions and/or (3) allocated as employer contribution. There were no forfeitures during the plan year. Due to the Plan freeze effective January 1, 2009, all participants became 100% vested.

Loans to Participants: Plan participants may borrow up to a maximum of the lesser of \$50,000 or 50% of their vested account balance, limited to their respective tax deferred account balance. Loans must be repaid in at least quarterly installments of principal and interest with level periodic payments. There were \$182 and \$1,210 loans outstanding at September 30, 2009 and 2008, respectively.

Upon approval by the plan administrator, participants may also make withdrawals under hardship cases. In such cases, the hardship withdrawal will be limited to the amount needed to meet the immediate financial hardship, not to exceed the total vested balance.

(Continued)

ELJER, INC.
401(k) UNION PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2009 and 2008

NOTE 1 - DESCRIPTION OF THE PLAN (Continued)

Payments of Benefits: Benefit distributions equal to participants' vested account balances are payable to participants or their beneficiaries upon the earlier of retirement (age 59 ½) or upon their death, disability or termination of employment. The method of distribution shall be determined by the Plan Administrator in accordance with the provisions of the Plan.

Administrative Expenses: Administrative expenses of the Plan are paid by the Company. In addition, the Company provides certain administrative services at no cost to the Plan.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation: The financial statements of the Plan are prepared on the accrual basis of accounting.

Investment Valuation and Income Recognition: The Plan's investments are stated at fair value. Purchases and sales are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the plan's gains and losses on investments bought and sold as well as held during the year.

Risks and Uncertainties for Investments: The Plan provides for various investment options in common/collective trust funds and mutual funds. The underlying investment securities are exposed to various risks, such as interest rate, market, liquidity and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits and participants' individual account balances.

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

Benefits: Benefit payments to participants are recorded upon distribution.

Fully Benefit-Responsive Investment Contracts: Fully benefit responsive investment contracts included in the underlying investments of a collective trust fund in which the Plan holds an interest are to be presented at fair value. In addition, any material difference between the fair value of these investments and their contract value is to be presented as a separate adjustment line in the statements of net assets available for benefits because contract value remains the relevant measurement attribute for that portion of net assets available for benefits attributable for fully benefit-responsive investment contracts.

Management has determined that the estimated fair value of the Plan's indirect investments in fully benefit-responsive contracts as of September 30, 2009 and 2008 approximates contract value. Accordingly, the statements of net assets available for benefits reflect no adjustment for the difference between net assets with all investments at fair value and net assets available for benefits.

(Continued)

ELJER, INC.
401(k) UNION PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2009 and 2008

NOTE 3 - FAIR VALUE MEASUREMENTS

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

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

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

The following descriptions of the valuation methods and assumptions used by the Plan to estimate the fair values of investments apply to investments held directly by the Plan.

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

Collective trusts: The fair values of participation units in the stable value collective trust are based upon the net asset values of such fund, after adjustments to reflect all fund investments at fair value, including direct and indirect interests in fully benefit-responsive contracts, as reported in the audited financial statements of the fund (level 2 inputs). The investment objectives and underlying investments of the collective trust is to maintain a \$1 value by holding guaranteed investment contracts and synthetic investment contracts. The collective trust provides for daily redemptions by the Plan at reported net asset values per share, with no advance notice requirement.

Participant loans: Participant loans are reported at their outstanding balances, as the fair value of the loans is not practicable to estimate due to restrictions placed on the transferability of the loans.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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.

(Continued)

ELJER, INC.
401(k) UNION PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2009 and 2008

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of September 30, 2009.

	Assets at Fair Value as of September 30, 2009			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments, excluding loans				
Mutual Funds				\$ 201,650
Bonds	\$ 2,319	\$ -	\$ -	
U.S. Stock	24,568	-	-	
International Stock	5,115	-	-	
Lifetime Retirement	11,001	-	-	
Lifetime 2010	62,564	-	-	
Lifetime 2010	55,338	-	-	
Lifetime 2030	17,845	-	-	
Lifetime 2040	12,900	-	-	
Collective Trust – Stable Value Fund	-	35,872	-	35,872

NOTE 4 - INVESTMENTS – UNAUDITED INFORMATION

All investment information disclosed in the accompanying financial statements including investments held at September 30, 2009 and 2008 and net depreciation in fair value of investments and interest and dividend income for the year ended September 30, 2009, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Reliance Trust Company for 2009 and MFS Heritage Trust Company for 2008, the trustees of the Plan. This information has not been audited by independent accountants.

The following presents the fair values of investments that represent 5% or more of the Plan's net assets at September 30, 2009 and 2008.

<u>Description</u>	<u>2009</u>	<u>2008</u>
Fixed Fund (formerly MFS Fixed Fund)	\$ 35,872	\$ 101,298
Dreyfus Midcap Index	22,981	53,413
MFS Lifetime Retirement Income	11,001*	90,181
MFS Lifetime 2010 Fund	62,564	233,810
MFS Lifetime 2020 Fund	55,338	197,971
MFS Lifetime 2030 Fund	17,845	72,065
MFS Lifetime 2040 Fund	12,900	17,366*

* Amount is less than 5% of the Plan's net assets. This is shown for comparative purposes only.

The Plan's investment in mutual funds (including gains and losses on investments bought, sold and held during the period) depreciated in value by \$110,176 for the year ended September 30, 2009. During the year ended September 30, 2009, the Plan had interest and dividend income of \$14,583.

(Continued)

ELJER, INC.
401(k) UNION PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2009 and 2008

NOTE 5 - PARTY-IN-INTEREST TRANSACTIONS

Parties-in-interest are defined under Department of Labor regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer, and certain others. The Plan includes collective funds and mutual funds accounts that are managed by MFS Retirement Services. MFS Heritage Trust Company acted as trustee and recordkeeper for the Plan during the year ending September 30, 2008. Transactions with MFS qualify as party-in-interest transactions, and are exempt from prohibited transaction rules. Participant loans held by the Plan are also considered party-in-interest transactions.

The Plan held party-in-interest investments in the following:

	<u>2008</u>
MFS investments	\$ 787,954

NOTE 6 - PLAN TERMINATION

Although it has not expressed an intention to do so, the Company has the right under the Plan and authorization from the Union, to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA.

NOTE 7 - TAX STATUS

The Plan has adopted a prototype plan. The prototype plan received a favorable opinion letter on April 23, 2002, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code ("IRC") and, therefore, the related trust is not subject to tax under present income tax law. The Plan is required to operate in conformity with the IRC and ERISA to maintain its tax-exempt status. Although the Plan has been amended from the original prototype, the administrator is not aware of any course of action or series of events that have occurred that might adversely affect the Plan's qualified status.

NOTE 8 - SUBSEQUENT EVENTS

Effective December 15, 2010, the Plan merged into the AS America, Inc. 401(k) Plan.

Plan management has evaluated subsequent events for recognition and disclosure through March 21, 2011, which is the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

ELJER, INC.
401(k) UNION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
September 30, 2009

Name of Plan Sponsor: Eljer, Inc.
Employer Identification Number: 20-2819254
Three Digit Plan Number: 002

<u>(a)</u>	<u>(b)</u> Identity of Issue, Borrower, Lessor, or Similar Party	<u>(c)</u> Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	<u>(d)</u> Cost**	<u>(e)</u> Current Value
	<u>Collective Trust</u>			
	SEI Trust Company	Fixed Fund (35,846 shares)		\$ 35,872
	<u>Mutual Funds</u>			
	Massachusetts Financial Services Companies	Total Return Fund (75 shares)		959
	Dreyfus	Midcap Index Fund (1,061 shares)		22,981
	DWS	Equity 500 Index Fund (18 shares)		2,157
	Lord Abbett	Small Cap Blend Fund (386 shares)		4,894
	Massachusetts Financial Services Companies	Research Bond Fund (232 shares)		2,319
	Massachusetts Financial Services Companies	Value Fund (180 shares)		3,577
	Massachusetts Financial Services Companies	Research International Fund (374 shares)		5,115
	Massachusetts Financial Services Companies	Lifetime Retirement Income Fund (1,086 shares)		11,001
	Massachusetts Financial Services Companies	Lifetime 2010 Fund (5,750 shares)		62,564
	Massachusetts Financial Services Companies	Lifetime 2020 Fund (5,740 shares)		55,338
	Massachusetts Financial Services Companies	Lifetime 2030 Fund (2,012 shares)		17,845
	Massachusetts Financial Services Companies	Lifetime 2040 Fund (1,481 shares)		12,900
	Participant Loans	Interest rate of 8.75%		<u>182</u>
				<u>\$ 237,704</u>

* Denotes investment held by a party-in-interest.

** No cost information is provided since all investments are participant directed.

**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 sections 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.**

Official Use Only

OMB No. 1210-0110

2008

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

For calendar year 2008 or fiscal plan year beginning 10/01/2008 and ending 09/30/2009	
A Name of plan THE ELJER, INC. 401(K) UNION PLAN	B Three-digit plan number 002
C Plan sponsor's name as shown on line 2a of Form 5500 ELJER, INC	D Employer Identification Number 20-2819254

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions	1 \$
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the plan year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits). 06-0974148 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

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 7.	
5 If a waiver of the minimum funding standard for a prior plan year is being amortized in this plan year, see instructions, and enter the date of the ruling letter granting the waiver	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.	
6a 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 7 and 8 and complete line 9.	
7 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

8 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. (See instructions.)	☐ Increase ☐ Decrease ☐ No
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Part IV Coverage (See Instructions.)

9 Check the box for the test this plan used to satisfy the coverage requirements	ratio percentage test	average benefit test
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For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. v11.3 Schedule R (Form 5500) 2008

