

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

Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning <u>10/01/2009</u> and ending <u>09/30/2010</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 ROSEMOUNT ANALYTICAL IRVINE LIQUID DIVISION PROFIT SHARING RETIREMENT PLAN	1b Three-digit plan number (PN) ► <u>014</u> 1c Effective date of plan <u>10/01/1995</u>
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) ROSEMOUNT ANALYTICAL IRVINE LIQUID DIVISION 8200 MARKET BOULEVARD CHANHASSEN, MN 55317	2b Employer Identification Number (EIN) <u>33-0348628</u> 2c Sponsor's telephone number <u>952-949-7000</u> 2d Business code (see instructions) <u>334500</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	Filed with authorized/valid electronic signature.	05/04/2011	JAN L. BANSCH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	05/04/2011	JAN L. BANSCH
	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") ROSEMOUNT ANALYTICAL IRVINE LIQUID DIVISION 8200 MARKET BOULEVARD CHANHASSEN, MN 55317	3b Administrator's EIN 33-0348628 3c Administrator's telephone number 952-949-7000
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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	208
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	131
b Retired or separated participants receiving benefits.....	6b	7
c Other retired or separated participants entitled to future benefits.....	6c	67
d Subtotal. Add lines 6a , 6b , and 6c	6d	205
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	1
f Total. Add lines 6d and 6e	6f	206
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	202
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	2
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 2E 2F 2G 2J 2K 3H

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)
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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 10/01/2009 and ending 09/30/2010		
A Name of plan ROSEMOUNT ANALYTICAL IRVINE LIQUID DIVISION PROFIT SHARING RETIREMENT PLAN	B Three-digit plan number (PN) ▶	014
C Plan sponsor's name as shown on line 2a of Form 5500 ROSEMOUNT ANALYTICAL IRVINE LIQUID DIVISION	D Employer Identification Number (EIN) 33-0348628	

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
THE VANGUARD GROUP, INC.
23-1945930

(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)

THE VANGUARD GROUP, INC.

23-1945930

(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?
15 37 52	NONE	1755	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
THE VANGUARD GROUP, INC.	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
DODGE & COX 94-1441976	10 BASIS POINTS-OTHER	
(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:

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

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

For calendar plan year 2009 or fiscal plan year beginning 10/01/2009 and ending 09/30/2010		
A Name of plan ROSEMOUNT ANALYTICAL IRVINE LIQUID DIVISION PROFIT SHARING RETIREMENT PLAN	B Three-digit plan number (PN) ►	014
C Plan sponsor's name as shown on line 2a of Form 5500 ROSEMOUNT ANALYTICAL IRVINE LIQUID DIVISION	D Employer Identification Number (EIN) 33-0348628	

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)	1013007	1154064
(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)	355103	389371
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	25895875	26990428
(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	27263985	28533863

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	27263985	28533863
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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)	1154064	
(B) Participants	2a(1)(B)	612698	
(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)		1766762

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)	20009	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		20009

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		2147630
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		3934401

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2662635	
(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)		2662635
f Corrective distributions (see instructions)	2f		326
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)	1562	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		1562
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2664523

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1269878
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: GRANT THORNTON LLP

(2) EIN: 36-6055558

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
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		25000000
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 10/01/2009 and ending 09/30/2010

A Name of plan <u>ROSEMOUNT ANALYTICAL IRVINE LIQUID DIVISION PROFIT SHARING RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>014</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROSEMOUNT ANALYTICAL IRVINE LIQUID DIVISION</u>	D Employer Identification Number (EIN) <u>33-0348628</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
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>23-2186884</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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Audit • Tax • Advisory

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Rosemount Analytical Irvine Division
Profit Sharing Retirement Plan

We were engaged to audit the accompanying statements of net assets available for benefits of the Rosemount Analytical Irvine Division Profit Sharing Retirement Plan (the "Plan") as of September 30, 2010 and 2009, the related statement of changes in net assets available for benefits for the year ended September 30, 2010, and the supplemental schedule as of September 30, 2010, as listed in the table of contents. These financial statements and supplemental schedule 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 G, which was certified by Vanguard Trust Company, the trustee 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 the trustee holds the certified Plan assets and executes the related transactions. The Plan administrator has obtained a certification from the trustee as of September 30, 2010 and 2009, and for the year ended September 30, 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 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 trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A handwritten signature in black ink that reads "Grant Thornton LLP".

Chicago, Illinois
April 21, 2011

**FINANCIAL STATEMENTS AND REPORT OF
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ROSEMOUNT ANALYTICAL IRVINE DIVISION
PROFIT SHARING RETIREMENT PLAN
SEPTEMBER 30, 2010 AND 2009**

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

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A handwritten signature in black ink that reads "Grant Thornton LLP".

Chicago, Illinois
April 21, 2011

Rosemount Analytical Irvine Division
Profit Sharing Retirement Plan
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
September 30,

	<u>2010</u>	<u>2009</u>
Assets		
Interest in Emerson Electric Co. Master Trust, at fair value (note C)	\$27,324,890	\$26,029,842
Receivables		
Notes receivable from participants	389,371	355,103
Employer contributions	<u>1,154,064</u>	<u>1,013,007</u>
Total receivables	<u>1,543,435</u>	<u>1,368,110</u>
Net assets available for benefits before adjustment	28,868,325	27,397,952
Adjustment from fair value to contract value for fully benefit- responsive investment contracts	<u>(334,462)</u>	<u>(133,967)</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$28,533,863</u>	<u>\$27,263,985</u>

The accompanying notes are an integral part of these statements.

Rosemount Analytical Irvine Division
Profit Sharing Retirement Plan
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year ended September 30, 2010

Additions	
Investment income	
Plan interest in Emerson Electric Co. Master Trust	
net investment income	\$ 2,147,630
Interest income on participant loans	20,009
Contributions	
Employee	612,698
Employer	<u>1,154,064</u>
Total additions	3,934,401
Deductions	
Benefits paid to participants	2,662,961
Administrative expenses	<u>1,562</u>
Total deductions	<u>2,664,523</u>
NET INCREASE	1,269,878
Net assets available for benefits	
Beginning of year	<u>27,263,985</u>
End of year	<u>\$28,533,863</u>

The accompanying notes are an integral part of this statement.

**Rosemount Analytical Irvine Division
Profit Sharing Retirement Plan
NOTES TO FINANCIAL STATEMENTS
September 30, 2010 and 2009**

NOTE A - DESCRIPTION OF THE PLAN

The following description of the Rosemount Analytical Irvine Division Profit Sharing Retirement Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the summary Plan description or Plan document for a more complete description of the Plan’s provisions.

The Plan is a defined contribution deferred profit-sharing plan and is subject to the provisions of Title I of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”).

General

The Plan is sponsored by Rosemount Analytical Inc. (the “Employer”). The administration of the Plan is performed by Rosemount, Inc. (the Plan administrator or the “Company”), the parent company of the Employer.

Vanguard Trust Company (the “Trustee”) functions as the trustee of the Emerson Electric Co. Master Trust (“Master Trust”) and Vanguard Group, Inc. is the record keeper.

Participation

Upon hire, employees are eligible to participate in the Plan. To become an active participant, an employee must enter into an earnings reduction agreement with the Employer whereby the employee’s base salary or wage is reduced by the required 2% contribution. Quarterly each year, all eligible employees who are not in the Plan are given an opportunity to become active participants.

Active participants are eligible for the Employer contribution after the completion of 1,000 hours of service in the Plan year.

Contributions

The Plan document provides for the following contributions, which are all invested directly in the funds elected by the participant:

Employee contribution - Each pay period, the Employer is required to deduct and remit to the Plan an amount equal from 2% to 25% of each active participant’s base salary or wages as designated by the employee (elective contribution). Base salary contributions of less than 2% or greater than 25% are not permitted.

Employer annual contribution - The Employer shall contribute annually to the Plan an amount determined by the combination of a worldwide sales growth and earnings before interest and tax margin matrix and a gross margin matrix, reduced by the amount contributed by the Employer to the Rosemount Analytical Irvine Division Employer Safe Harbor Contribution (the “Safe Harbor Contribution”) for such Plan year.

The Employer is required to contribute an Employer Safe Harbor Contribution annually to the Plan in an amount equal to 3% of the participant’s recognized compensation. The Employer Safe Harbor Contribution is initially allocated to the Emerson common stock fund; however, the participant may thereafter direct investment of all or a portion of his or her Employer Safe Harbor Contribution in other investment electives.

Rosemount Analytical Irvine Division
Profit Sharing Retirement Plan
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2010 and 2009

NOTE A - DESCRIPTION OF THE PLAN - Continued

Contributions - Continued

Employee rollover contribution - Active participants who have received a distribution in a lump sum from certain other types of retirement plans may deposit such distribution with the Plan, subject to certain conditions and limitations specified in the Plan.

Participant Accounts

Participants may direct the investment of their account balances into various investment options offered by the Plan. Each participant's account is credited with his or her own contributions, Employer contributions and earnings thereon. Earnings are allocated pro rata based on the value of the participant's account in an investment fund related to the total assets in the fund as of the earnings determination date.

Participant Loans

The Employer allows participants to request loans from their participant accounts. Loans are considered assets of the Plan and are limited to the lesser of 50% of the vested portion of the participant's account, excluding the after-tax account, or \$25,000. The minimum loan amount is \$1,000. Loan repayments are made by the participants through monthly payroll deductions, not to exceed 60 months, and include principal payments plus interest at the prime interest rate plus 1%.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon and the 3% Employer's Safe Harbor Contribution. Vesting in the Employer's annual profit-sharing contribution and transferred money purchase pension account balance is based upon years of service. All Plan years of service in which the participant has 1,000 hours or more of service count toward vesting.

Vesting occurs as follows:

For hours of service on or after October 1, 2001:

<u>Years of service</u>	<u>Percent vested</u>
Less than 1	0%
1 to 2	20
2 to 3	40
3 to 4	60
4 to 5	80
5 or more	100

A participant will be 100% vested upon death, total disability or attainment of age 55.

Rosemount Analytical Irvine Division
Profit Sharing Retirement Plan
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2010 and 2009

NOTE A - DESCRIPTION OF THE PLAN - Continued

Payment of Benefits

A participant whose termination of employment occurs for any reason shall be entitled to benefits equal to 100% of the employee elective contribution, voluntary contribution, 3% guaranteed contribution and rollover contribution account, plus the vested percentage of the Employer's annual contribution account. Distribution of a participant's benefits can be made to the participant or beneficiaries in a lump sum or installments.

Under certain circumstances, accelerated distributions may be made to participants from their voluntary accounts or from the Employer's annual contribution account.

Benefit payments to participants are recorded upon distribution.

Forfeitures

If a participant has a break in service and is not again a participant in the Plan before the end of the Plan year in which the break occurs, the non-vested portion of the participant's account arising from annual Employer contributions is used first to restore any forfeited accounts as required by the Plan, and any remaining portion is reallocated to the accounts of other participants as if it were an additional Employer annual contribution. Forfeitures can also be used to correct errors, omissions and exclusions. During the 2010 Plan year, \$5,709 in forfeitures were used to correct errors and omissions. For the years ended September 30, 2010 and 2009, forfeitures totaled \$21,476 and \$22,899, respectively.

Administrative Expenses

The Plan is administered by a Management Review Committee ("MRC") appointed by authority of the Company's Board of Directors. The MRC, with the approval of the Board of Directors, has appointed a trustee to manage and maintain the Plan's assets in accordance with a trust agreement. The costs incurred in administering the Plan, including expenses of the Plan administrator, custodian and counsel, are paid by the Company. Investment expenses are paid by the Plan.

Investment Options

On a daily basis, subject to six reallocations per quarter, participants may elect to reallocate how their current account balances are split among the investment funds. Participants may also elect how their future payroll contributions and Employer contributions are invested among the investment funds. The change in reallocation and investment elections can be done in 1% increments and will be effective as of the next business day.

The Plan, through its participation in the Master Trust, currently offers the Emerson common stock fund, which invests in Emerson's common stock, the Emerson Stable Value Fund, which consists mainly of investment contracts or similar investments issued by insurance companies, banks and similar financial institutions, various mutual funds and commingled funds.

Rosemount Analytical Irvine Division
Profit Sharing Retirement Plan
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2010 and 2009

NOTE A - DESCRIPTION OF THE PLAN - Continued

Investment Options - Continued

All funds may invest in cash equivalents as temporary investments and to maintain liquidity. Participants may change their investment options at any time. Participants may transfer (subject to certain restrictions on transfers into or out of the Emerson common stock fund by the Company's executive officers), in 1% increments, all or part of an existing account balance in a fund amount for the other investment funds to the extent permitted by the underlying investment contracts. Transfers may be made up to six times per quarter.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions that affect the reported amounts in the financial statements. Actual results could differ from those estimates.

Adoption of New Accounting Guidance

In September 2010, the Financial Accounting Standards Board ("FASB") issued guidance clarifying the classification and measurements of participant loans by defined contribution pension plans. That guidance requires that participant loans be classified as notes receivable from participants and measured at their unpaid principal balance, plus any accrued but unpaid interest. The Plan adopted this new guidance in its September 30, 2010 financial statements and has reclassified participant loans of \$389,371 and \$355,103 for the years ended September 30, 2010 and 2009, respectively, from investments to notes receivable from participants. Net assets of the Plan were not affected by the adoption of this guidance.

Investment Valuation

The Plan's investments, through its participation in the Master Trust, are stated at fair value. See notes C and D regarding investments in the Master Trust.

Income Recognition

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date.

Rosemount Analytical Irvine Division
Profit Sharing Retirement Plan
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2010 and 2009

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Risks and Uncertainties

The Master Trust may invest in various types of investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in participants' account balances and the statements of net assets available for benefits.

Transfers

The Company also sponsors other qualified plans. If employees change their positions or locations within the Company's organization, their account balances are transferred into the corresponding plan. Transfers in and out are shown net on the statement of changes in net assets available for benefits.

NOTE C - INVESTMENT IN MASTER TRUST

Each participating plan's interest in the fund of the Master Trust is based upon participant account balances. At September 30, 2010 and 2009, the Plan's interest in the net assets of the Master Trust was approximately 0.79% and 0.90%, respectively. Investment income and expenses related to the Master Trust are allocated to the Plan based upon balances invested in the Master Trust.

The Plan's investments in the Master Trust are stated at fair value. The fair value of mutual funds and Emerson common stock are based on quoted market prices. Cash is stated at cost, which approximates fair value. Shares of collective funds are valued at the net asset value of shares held by the Plan at year-end, which is derived from either broker/dealer quotation or market-observed pricing for the underlying assets. There are no restrictions on the redemption of these investments. Contracts with insurance companies are valued at fair value determined by the discounted cash flows expected to be received from the contracts, based on market-derived yields for instruments with familiar duration and issuer credit rating. The cost of investments held under the Plan is determined using the average cost method of accounting. The Plan has no unfunded commitments related to these assets.

The Stable Value Fund includes investment contracts with insurance companies, which are fixed income fully benefit-responsive contracts known as synthetic guaranteed investment contracts ("synthetic GICs"). Synthetic GICs are designed to preserve principal, provide a stable rate of interest for Plan participants and ensure that participant-initiated withdrawals will be paid at contract value. Interest rates on synthetic GICs reset quarterly and cannot be less than zero. Assets underlying the synthetic GICs are portfolios of fixed income investments owned by the Plan, which are maintained by a third-party custodian separate from the contract issuer's general assets. The contracts provide that realized and unrealized gains and losses of the underlying assets are not immediately reflected in the value of the Stable Value Fund, but rather are amortized over the remaining duration of the underlying contracts through adjustments to the future interest crediting rate, which is computed based on the current yield to maturity of the covered investments, plus or minus amortization of realized gains or losses at the time of computation. At September 30, 2010 and 2009, the weighted-average yields for the Stable Value Fund were 3.08% and 2.75%, respectively, and net of fees were 2.91% and 2.64%, respectively.

Rosemount Analytical Irvine Division
Profit Sharing Retirement Plan
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2010 and 2009

NOTE C - INVESTMENT IN MASTER TRUST - Continued

The statements of net assets available for benefits are required to present the fair values of these investment contracts plus an adjustment of the synthetic GICs from fair value to contract value. Contract value represents contributions made under the contract, plus earnings, less Plan withdrawals and administrative expenses. Certain events can limit the Plan's ability to transact at contract value with the issuers of its investment contracts or may allow for the termination of the contract at less than contract value. Examples of such events include, but are not limited to, default by contract provider, partial or complete legal termination of the Plan, improper communications to participants, group terminations and significant divestitures. The Plan does not believe that the occurrence of any such event is probable.

The investments of the Master Trust are summarized as follows at September 30:

	2010	2009
Investments, at fair value		
Interest-bearing cash	\$ 40,609,345	\$ 163,214,029
Contracts with insurance companies	864,411,913	687,234,697
Commingled trust funds	178,232,321	168,217,445
Mutual funds	1,687,218,188	1,459,477,621
Emerson common stock	<u>678,770,505</u>	<u>537,533,971</u>
	<u>\$3,449,242,272</u>	<u>\$3,015,677,763</u>

The net investment income of the Master Trust is as follows for the year ended September 30, 2010:

Investment income	
Net appreciation of commingled trust funds	\$ 13,070,545
Net appreciation of mutual funds	162,117,846
Net appreciation of Emerson common stock	185,435,373
Interest	<u>23,336,464</u>
Total investment income	<u>\$383,960,228</u>

NOTE D - FAIR VALUE MEASUREMENTS

The FASB issued guidance that defines fair value and establishes a framework for measuring fair value under current accounting pronouncements that require or permit fair value measurement and enhance disclosure about fair value measurement. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. Within the fair value hierarchy, Level 1 instruments use observable market prices for the identical item in active markets and have the most reliable valuations. Level 2 instruments are valued through broker/dealer quotation or through market-observable inputs for similar items in active markets, including forward and spot prices, interest rates and volatilities. Level 3 instruments are valued using inputs not observable in an active market, such as entity-developed future cash flow estimates, and are considered the least reliable. When determining fair value, guidance requires the use of observable market data when available.

Rosemount Analytical Irvine Division
Profit Sharing Retirement Plan
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2010 and 2009

NOTE D - FAIR VALUE MEASUREMENTS - Continued

In September 2009, the FASB amended the fair value measurements and disclosures for investments in certain entities that calculate net asset per share (or its equivalent). The amendment is effective for the first reporting period ending after December 15, 2009, and expands the required disclosures for certain investments with a reported net asset value. Also, in January 2010, the FASB further amended the guidance by adding new disclosure requirements for Level 1 and Level 2, separate disclosures of purchases, sales, issuances and settlements relating to Level 3 measurements, and clarification of existing fair value disclosures. This amendment is effective for periods beginning after December 15, 2009, except for the requirement to provide Level 3 activity of purchases, sales, issuances and settlements on a gross basis, which will be effective for fiscal years beginning after December 15, 2010. The adoption of this guidance did not have a material impact on the financial statements.

The table below categorizes the Master Trust's investments by level, within the fair value hierarchy, as of September 30, 2010:

	Level 1	Level 2	Level 3	Total
Interest-bearing cash	\$ 40,609,345	\$ -	\$ -	\$ 40,609,345
Contracts with insurance companies	-	864,411,913	-	864,411,913
Commingled trust funds - stock	-	178,232,321	-	178,232,321
Mutual funds				
Equity funds	464,952,539	-	-	464,952,539
Equity index funds	355,380,280	-	-	355,380,280
Balanced income funds	617,915,976	-	-	617,915,976
Fixed income funds	159,867,532	-	-	159,867,532
Fixed income index funds	89,101,861	-	-	89,101,861
Emerson common stock	<u>678,770,505</u>	<u>-</u>	<u>-</u>	<u>678,770,505</u>
Investments, at fair value	<u>\$2,406,598,038</u>	<u>\$1,042,644,234</u>	<u>\$ -</u>	<u>\$3,449,242,272</u>

The table below categorizes the Master Trust's investments by level, within the fair value hierarchy, as of September 30, 2009:

	Level 1	Level 2	Level 3	Total
Interest-bearing cash	\$ 163,214,029	\$ -	\$ -	\$ 163,214,029
Contracts with insurance companies	-	687,234,697	-	687,234,697
Commingled trust funds - stock	-	168,217,445	-	168,217,445
Mutual funds				
Equity funds	409,924,126	-	-	409,924,126
Equity index funds	317,869,562	-	-	317,869,562
Balanced income funds	534,701,000	-	-	534,701,000
Fixed income funds	120,846,690	-	-	120,846,690
Fixed income index funds	76,136,243	-	-	76,136,243
Emerson common stock	<u>537,533,971</u>	<u>-</u>	<u>-</u>	<u>537,533,971</u>
Investments, at fair value	<u>\$2,160,225,621</u>	<u>\$855,452,142</u>	<u>\$ -</u>	<u>\$3,015,677,763</u>

Rosemount Analytical Irvine Division
Profit Sharing Retirement Plan
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2010 and 2009

NOTE E - TAX STATUS

The Plan has received a favorable tax determination letter from the Internal Revenue Service dated June 22, 2006, which indicated that the Plan is a qualified plan for tax purposes under the provisions of section 401(a) of the Internal Revenue Code ("IRC"), and that the trust established in connection therewith is exempt from Federal income taxes under section 501(a) of the IRC. The Company believes that the Plan continues to qualify and to operate as designed.

The Plan has been amended since the date of the determination letter, but Plan management believes that the Plan continues to be designed and is operated in accordance with the applicable provisions of the IRC.

NOTE F - PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right under the Plan to amend and terminate the Plan subject to the provisions set forth in ERISA. In the event of Plan termination, participants will become fully vested.

NOTE G - INFORMATION CERTIFIED BY THE TRUSTEE

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

- Interest in Emerson Electric Co. Master Trust and notes receivable from participants, as shown in the statements of net assets available for benefits as of September 30, 2010 and 2009.
- Plan interest in Emerson Electric Co. Master Trust net investment income and interest income on participant loans, as shown in the statement of changes in net assets available for benefits for the year ended September 30, 2010.
- Investment information included in the Master Trust (note C) as of September 30, 2010 and 2009.
- Adjustment from fair value to contract value for fully benefit-responsive investment contracts as of September 30, 2010 and 2009, as shown in the statements of net assets available for benefits.

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

Rosemount Analytical Irvine Division
Profit Sharing Retirement Plan
NOTES TO FINANCIAL STATEMENTS - CONTINUED
September 30, 2010 and 2009

NOTE H - RELATED-PARTY TRANSACTIONS AND PARTIES-IN-INTEREST

Certain investments in the Master Trust are shares of mutual funds and commingled trusts that are managed by the Plan's Trustee.

Additionally, Plan investment options include shares of Emerson common stock. Emerson is the parent company of the Plan sponsor. These transactions qualify as party-in-interest transactions and are allowable under ERISA regulations.

NOTE I - SUBSEQUENT EVENTS

The FASB issued guidance that establishes general standards of accounting for, and disclosure of, events that occur after the balance sheet date but before financial statements are issued or are available to be issued. This guidance applies prospectively to annual financial periods ending after June 15, 2010. The Plan's adoption of this guidance did not have a significant impact on the financial statements. In connection with preparation of the Plan's financial statements, Plan management evaluated subsequent events after the balance sheet date of September 30, 2010 through April 21, 2011, the date the financial statements were available to be issued. Management is not aware of any subsequent events that would require recognition or disclosure in the accompanying financial statements.

SUPPLEMENTAL SCHEDULE

Rosemount Analytical Irvine Division
Profit Sharing Retirement Plan
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
September 30, 2010

(a)	(b) Identity of issue/ (c) description of investment, including number of shares, par or maturity value and rate of interest	(d) Cost**	(e) Current value
*	Participant loan fund (33 loans outstanding with interest rates ranging from 4.25% to 9.25%)		\$389,371

*Party-in-interest as defined by ERISA.

**Cost is not required for participant-directed investments.

Rosemount Analytical Irvine Division
Profit Sharing Retirement Plan
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
September 30, 2010

(a)	(b) Identity of issue/ (c) description of investment, including number of shares, par or maturity value and rate of interest	(d) Cost**	(e) Current value
*	Participant loan fund (33 loans outstanding with interest rates ranging from 4.25% to 9.25%)		\$389,371

*Party-in-interest as defined by ERISA.

**Cost is not required for participant-directed investments.