

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form 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). ► Complete all entries in accordance with the instructions to the Form 5500-SF.	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>01/01/2010</u> and ending <u>12/31/2010</u>	
A This return/report is for:	☒ single-employer plan ☐ multiple-employer plan (not multiemployer) ☐ one-participant plan
B This return/report is for:	☐ first return/report ☐ final return/report ☐ an amended return/report ☐ short plan year return/report (less than 12 months)
C Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information		
1a Name of plan IMI CASH VALVE INC. PENSION PLAN		1b Three-digit plan number (PN) ►	069
2a Plan sponsor's name and address (employer, if for single-employer plan) TYCO INTERNATIONAL MANAGEMENT COMPANY, LLC 9 ROSZEL RD. PRINCETON, NJ 08540		1c Effective date of plan 08/01/1962	
		2b Employer Identification Number (EIN) <u>20-5073412</u>	
		2c Plan sponsor's telephone number <u>561-988-7200</u>	
		2d Business code (see instructions) <u>332900</u>	
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") TYCO INTERNATIONAL MANAGEMENT COMPANY ADMINISTRATIVE COMMITTEE 9 ROSZEL RD. PRINCETON, NJ 08540		3b Administrator's EIN <u>02-0328430</u> 3c Administrator's telephone number <u>561-988-7200</u>	
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. Sponsor's name		4b EIN 4c PN	
5a Total number of participants at the beginning of the plan year		5a	80
b Total number of participants at the end of the plan year		5b	79
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....		5c	
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)		☒ Yes ☐ No	
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)		☒ Yes ☐ No	

If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.

Part III	Financial Information		
7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	1327240	1333714
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	1327240	1333714
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	419	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	153578	153997
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	79986	
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f		147523
g Other expenses	8g	67537	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		
i Net income (loss) (subtract line 8h from line 8c)	8i		
j Transfers to (from) the plan (see instructions)	8j		6474

Part IV Plan Characteristics**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1B 1G 1I 3H

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

		Yes	No	Amount
10 During the plan year:				
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		25000000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500))..... ☒ Yes ☐ No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

a 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 letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year.....	12b	
c Enter the amount contributed by the employer to the plan for this plan year.....	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	

e Will the minimum funding amount reported on line 12d be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a** _____

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/07/2011	MINDY EBERT-FELDMAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/07/2011	MINDY EBERT-FELDMAN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

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

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

A Name of plan <u>IMI CASH VALVE INC. PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>069</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>TYCO INTERNATIONAL MANAGEMENT COMPANY, LLC</u>	D Employer Identification Number (EIN) <u>20-5073412</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2010</u>	
2 Assets:	
a Market value	2a <u>1327240</u>
b Actuarial value	2b <u>1345188</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>21</u> <u>762207</u>
b For terminated vested participants	3b <u>54</u> <u>726327</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>16462</u>
(2) Vested benefits	3c(2) <u>37275</u>
(3) Total active	3c(3) <u>5</u> <u>53737</u>
d Total	3d <u>80</u> <u>1542271</u>
4 If the plan is at-risk, check the box and complete items (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>6.60</u> %
6 Target normal cost	6 <u>70000</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>10/06/2011</u>
<u>VICTOR BUONOPANE</u>	Signature of actuary	Date
<u>MERCER</u>	Type or print name of actuary	<u>11-06320</u>
		Most recent enrollment number
<u>1166 AVENUE OF THE AMERICAS</u> <u>NEW YORK, NY 10036</u>	Firm name	<u>212-345-7000</u>
		Telephone number (including area code)
	Address of the firm	

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

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

Schedule SB (Form 5500) 2010
v.092308.1

Part II		Beginning of year carryover and prefunding balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	274261	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	65000	0
9	Amount remaining (Item 7 minus item 8).....	209261	0
10	Interest on item 9 using prior year's actual return of <u>29.39</u> %	61502	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>8.18</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance.....		0
12	Reduction in balances due to elections or deemed elections.....	160000	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	110763	0

Part III		Funding percentages	
14	Funding target attainment percentage.....	14	80.03 %
15	Adjusted funding target attainment percentage.....	15	80.03 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	101.81 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV		Contributions and liquidity shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/12/2011	419				
			Totals ►	18(b)	419
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c 376
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No	
c If 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of Quarter of this plan year	
(1) 1st	(2) 2nd
0	0
(3) 3rd	(4) 4th
0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 4.60 %	2nd segment: 6.65 %	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	70000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	246155	41139
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	111139
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	110763	0
36 Additional cash requirement (item 34 minus item 35).....	36	376
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	376
38 Interest-adjusted excess contributions for current year (see instructions).....	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

Schedule SB, Line 24 – Change in Actuarial Assumptions

Interest discounts and mortality rates were updated from 2009 to 2010 in accordance with PPA and the sponsor changed their interest rate election from full yield curve with a two month look back to segment rates with 0 months look back.

Expense normal cost increased from \$65,000 to \$70,000 to reflect our expectations for the current plan year.

Schedule SB, Line 32 – Schedule of amortization bases

The shortfall amortization charge is the sum of the shortfall base amortization for each plan year covered under PPA. Although a shortfall base can be negative, the combined shortfall amortization charge cannot be negative.

Shortfall bases				
Year established		Outstanding balance	Years remaining	Installment
2010	\$	246,155	7	\$ 41,139
Total	\$	246,155		\$ 41,139

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Discount rate sponsor elections	<u>Funding</u>		
▪ Segment rates or full yield curve	Segment		
▪ Look-back months	0		
▪ First 5 years	4.60%		
▪ Next 15 years	6.65%		
▪ Over 20 years	6.76%		
Mortality sponsor elections	Section 430(h)(3) prescribed separate static annuitant and nonannuitant mortality tables. These tables are based on the RP-2000 mortality tables projected with mortality improvement to the valuation year plus 7 and 15 years based on Scale AA.		
Other economic assumptions			
▪ Salary increases	N/A		
▪ Flat-dollar benefit increases	N/A		
▪ Social Security wage base	N/A		
▪ Inflation	N/A		
▪ Expected investment return	8.00% per year for years 2008 through 2010		
▪ Expected expenses	\$ 70,000 added to the current year normal cost.		
Demographic assumptions			
Withdrawal	None		
Disability incidence	N/A		
Retirement age	65		
Benefit commencement age for			
▪ Future vested deferred	65		
▪ Current vested deferred	65		
▪ Active retirements	65		
Spouse assumptions	<u>Male participants</u>	<u>Female participants</u>	
▪ Percentage married	85.0%	75.0%	
▪ Spouse age difference	3 years younger	3 years older	
Form of payment	<u>Lump sum</u>	<u>Single life</u>	<u>66.67% J&S</u>
▪ Future vested deferred	0%	50%	50%
▪ Current vested deferred	0%	50%	50%
Unpredictable contingent event assumptions	N/A		

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods**Asset methods**

The asset valuation method is an average of the adjusted market value for each year during the last 2 years preceding the valuation date. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110 percent and no less than 90 percent of the fair market value, as defined in IRC Section 430.

A characteristic of this asset method is that, over time, it is slightly more likely to produce an actuarial value of assets that is less than the market value of assets than an actuarial value that is greater than the market value.

Participant methods

Participants or former participants are included or excluded from the valuation as described below:

- **Participants included:** The plan sponsor provides us with data on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities.
- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break in service on the valuation date are treated as terminated participants.
- **Insurance contracts:** The plan does not have any insurance contracts.
- **Transferred participants:** The liabilities for employees who have transferred into another plan of the plan sponsor have been included with the liabilities for terminated vested participants.

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods**Minimum funding methods**

The funding target for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- The plan's valuation date is the beginning of the plan year.
- An individual's **funding target** is the present value of future benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **target normal cost** is the present value of the benefit expected to accrue in the plan year. If multiple decrements are used, the funding target and the target normal cost for an individual is the sum of the component funding targets and target normal costs associated with the various anticipated separation dates.
- The plan's **target normal cost** is the sum of the individual target normal costs, and the plan's **funding target** is the sum of the individual funding targets for all participants under the plan.

Maximum deductible contribution method

The cushion amount is based on the funding target for minimum funding calculations.

Schedule SB, Part V – Summary of Plan Provisions

Plan Name	IMI Cash Valve Inc. Pension Plan
Employer identification number	20-5073412
Plan number	069
Effective date and plan year	Established August 1, 1962; calendar year
Most recent amendment	Effective January 1, 2009
Sponsoring employer	Tyco International Management Company, LLC
Participating employees	Employees or former employees of IMI Cash Valve, Inc. (prior to July 1, 1993, the A.W. Cash Valve Manufacturing Corporation) who are compensated on a salary or hourly wage basis, except for employees whose employment is governed by the terms of a collective bargaining agreement. Participation frozen effective October 1, 2002.
Eligibility	Immediate
Employer contributions	100% employer funded
Participant contributions	None
Service considered	<ul style="list-style-type: none"> ▪ One year of Continuous Service is credited for each twelve consecutive months in which an employee completes one hour of service in each of the twelve consecutive months. ▪ Employment prior to January 1, 1963: Credited Service computed on the basis of the Employee's continuous service as determined by the Company's seniority records. ▪ Employment on and after January 1, 1963: computed on the basis of one year of Credited Service for each calendar year in which the Employee completes at least 1,750 Hours; and in any year in which the Employee completes less than 1,750 Hours, he shall receive one-tenth (1/10th) of a year credit for each 175 Hours so completed. ▪ With respect to an Employee who became a Participant of the Plan on or after July 1, 1988 and whose first day of employment was on or after his 60th birthday, Credited Service shall not include any period prior to July 1, 1988. ▪ Accruals under the plan ceased as of October 1, 2002.

Schedule SB, Part V – Summary of Plan Provisions

Normal retirement age	Age 65 or fifth anniversary of participation if later																				
Normal retirement benefit	Credited service times the monthly benefit rate shown below:																				
	<table> <tr> <th>Termination Date</th><th>Benefit Rate</th></tr> <tr> <td>7/1/84 – 10/12/85</td><td>\$18.00</td></tr> <tr> <td>10/13/85 – 5/18/86</td><td>\$19.00</td></tr> <tr> <td>5/19/86 – 5/18/88</td><td>\$20.00</td></tr> <tr> <td>5/19/88 – 8/23/89</td><td>\$21.00</td></tr> <tr> <td>8/24/89 – 8/23/91</td><td>\$22.50</td></tr> <tr> <td>8/24/91 – 8/23/92</td><td>\$23.00</td></tr> <tr> <td>8/24/92 – 8/23/93</td><td>\$23.50</td></tr> <tr> <td>8/24/93 – 8/23/94</td><td>\$24.00</td></tr> <tr> <td>On or after 8/24/94</td><td>\$24.50</td></tr> </table>	Termination Date	Benefit Rate	7/1/84 – 10/12/85	\$18.00	10/13/85 – 5/18/86	\$19.00	5/19/86 – 5/18/88	\$20.00	5/19/88 – 8/23/89	\$21.00	8/24/89 – 8/23/91	\$22.50	8/24/91 – 8/23/92	\$23.00	8/24/92 – 8/23/93	\$23.50	8/24/93 – 8/23/94	\$24.00	On or after 8/24/94	\$24.50
Termination Date	Benefit Rate																				
7/1/84 – 10/12/85	\$18.00																				
10/13/85 – 5/18/86	\$19.00																				
5/19/86 – 5/18/88	\$20.00																				
5/19/88 – 8/23/89	\$21.00																				
8/24/89 – 8/23/91	\$22.50																				
8/24/91 – 8/23/92	\$23.00																				
8/24/92 – 8/23/93	\$23.50																				
8/24/93 – 8/23/94	\$24.00																				
On or after 8/24/94	\$24.50																				
Late retirement benefit	Normal retirement benefit based on service through late retirement date																				
Early retirement benefit																					
(a) Eligibility	Age 55 and 10 years of Continuous Service																				
(b) Benefit	Accrued benefit at early retirement date Benefits can commence at early retirement date, reduced by .5% per month for each month that commencement precedes normal retirement.																				
Deferred vested benefit																					
(a) Eligibility	5 years of Continuous Service																				
(b) Benefit	Accrued benefit at termination payable at normal retirement age Benefits can commence at early retirement date with 10 years of Continuous Service, subject to same reduction factors as early retirement																				
Disability benefit																					
(a) Eligibility	10 years of Continuous Service and total and permanent disability (as determined by the Retirement Committee)																				

Schedule SB, Part V – Summary of Plan Provisions

(b) Benefit	\$120 monthly benefit if participant remains disabled until normal retirement date. Benefit is recalculated upon normal retirement based on service before termination due to disability
<hr/>	
Death benefit	
(a) Eligibility	Spouse or registered domestic partner of vested participant
(b) Benefit	Annuity based on accrued benefit at death. Payable at normal retirement date in the normal form for married participants as if participant died on that date. Reduced benefit is available, subject to the same factors as early retirement.
<hr/>	
Optional forms of retirement benefits	Life Annuity Life Annuity with 60, 120 or 180 Months Certain 50%, 75% or 100% Joint & Survivor Automatic cashout if lump sum is less than or equal to \$1,000. Lump sum may be elected if value is less than or equal to \$7,500.
<hr/>	
Actuarial equivalence basis of optional forms	Amount of an alternative form of benefit (other than a lump sum) which has a value equivalent to the benefit or benefits otherwise payable under the plan, computed on the basis of a 6.00% compound annual interest rate and the 1971 Male Group Annuity Mortality Table, with ages set back two years for participants and three years for contingent annuitants.
<hr/>	
Actuarial Equivalence for Lump Sum	The equivalent value when calculated under the mortality table and segment rates mandated by the IRS under PPA and 417(e)(3).
<hr/>	
Funding medium	Master Trust administered by Northern Trust.
<hr/>	
Changes since prior valuation	None
<hr/>	

Schedule SB, Part V – Summary of Plan Provisions

Benefits included or excluded

Unless noted below, all benefits provided by the plan, are included in this valuation.

- **Plan amendments excluded:** Amendments adopted after the valuation date or effective after the current plan year are excluded from the valuation.
- **IRC Section 436 benefit restrictions:** Not applicable for this valuation
- **Late retirement increases:** Participants over normal retirement age are valued including the late retirement actuarial increase
- **Unpredictable contingent event benefits:** The plan does not have any unpredictable contingent event benefits.
- **IRC Section 415(b) benefit limitations:** The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.

Significant events

To the best of our knowledge, no events occurred during the year that would significantly affect the valuation results.

Schedule SB, Line 26 – Schedule of Active Participant Data

Years of credited service										
Attained age	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Up
< 25										
25 - 29										
30 - 34										
35 - 39										
40 - 44		1								
45 - 49										
50 - 54		2	1							
55 - 59						1				
60 - 64										
65 - 69										
70+										

In each cell, the number is the count of active participants for each age/service combination.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

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

A Name of plan <u>IMI Cash Valve Inc. Pension Plan</u>	B Three-digit plan number (PN) ► <u>069</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>Tyco International Management Company, LLC</u>	D Employer Identification Number (EIN) <u>20-5073412</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ Other F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500	

Part I Basic Information			
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2010</u>			
2 Assets:			
a Market value.....	2a		1,327,240
b Actuarial value.....	2b		1,345,188
3 Funding target/participant count breakdown			
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	21	762,207
b For terminated vested participants	3b	54	726,327
c For active participants:			
(1) Non-vested benefits.....	3c(1)		16,462
(2) Vested benefits.....	3c(2)		37,275
(3) Total active	3c(3)	5	53,737
d Total.....	3d	80	1,542,271
4 If the plan is at-risk, check the box and complete items (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate.....	5		6.60 %
6 Target normal cost.....	6		70,000

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

SIGN HERE	<u>VICTOR BUONOPANE</u> VB Signature of actuary	<u>10/6/2011</u> Date
	<u>VICTOR BUONOPANE</u> Type or print name of actuary	<u>11-06320</u> Most recent enrollment number
	<u>Mercer</u> Firm name	<u>(212) 345-7000</u> Telephone number (including area code)
	<u>1166 AVENUE OF THE AMERICAS</u> Address of the firm	
	<u>NEW YORK</u> Address of the firm	<u>NY 10036</u> Address of the firm

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

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	274,261	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	65,000	0
9 Amount remaining (Item 7 minus item 8).....	209,261	0
10 Interest on item 9 using prior year's actual return of <u>29.39</u> %	61,502	
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>8.18</u> %		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance.....		0
12 Reduction in balances due to elections or deemed elections.....	160,000	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	110,763	0

Part III Funding percentages

14 Funding target attainment percentage.....	14	80.03 %
15 Adjusted funding target attainment percentage.....	15	80.03 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	101.81 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/12/2011	419				
Totals ▶			18(b)	419	18(c) 0

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years.	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c 376

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

Liquidity shortfall as of end of Quarter of this plan year

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

Part V Assumptions used to determine funding target and target normal cost**21** Discount rate:**a** Segment rates:1st segment:
4.60 %2nd segment:
6.65 %3rd segment:
6.76 %☐ N/A, full yield curve used**b** Applicable month (enter code)**21b**

0

22 Weighted average retirement age**22**

65

23 Mortality table(s) (see instructions)☐

Prescribed - combined

☒

Prescribed - separate

☐

Substitute

Part VI Miscellaneous items**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**27** If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.**27****Part VII Reconciliation of unpaid minimum required contributions for prior years****28** Unpaid minimum required contribution for all prior years **28** 0**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a) **29** 0**30** Remaining amount of unpaid minimum required contributions (item 28 minus item 29) **30** 0**Part VIII Minimum required contribution for current year****31** Target normal cost, adjusted, if applicable (see instructions) **31** 70,000**32** Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment

246,155

41,139

b Waiver amortization installment

0

0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount**33****34** Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)**34**

111,139

Carryover balance

Prefunding balance

Total balance

35 Balances used to offset funding requirement

110,763

0

110,763

36 Additional cash requirement (item 34 minus item 35) **36** 376**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)**37**

376

38 Interest-adjusted excess contributions for current year (see instructions) **38** 0**39** Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) **39** 0**40** Unpaid minimum required contribution for all years **40** 0