

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	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:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>SELKIRK L.L.C. PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>06/21/2002</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>06/21/2002</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>06/21/2002</u>					
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>SELKIRK L.L.C.</u> <u>1551 WEWATTA ST</u> <u>DENVER, CO 80202</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>71-0886094</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>303-744-5042</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>333310</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>71-0886094</u>	2c Sponsor's telephone number <u>303-744-5042</u>	2d Business code (see instructions) <u>333310</u>	
2b Employer Identification Number (EIN) <u>71-0886094</u>					
2c Sponsor's telephone number <u>303-744-5042</u>					
2d Business code (see instructions) <u>333310</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.	10/12/2011	JOHN BARKER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") TOMKINS NORTH AMERICA RETIREMENT BOARD 1551 WEWATTA STREET DENVER, CO 80202	3b Administrator's EIN 68-0592934
	3c Administrator's telephone number 303-744-5042
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 1034
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 118
b Retired or separated participants receiving benefits.....	6b 293
c Other retired or separated participants entitled to future benefits.....	6c 569
d Subtotal. Add lines 6a , 6b , and 6c	6d 980
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 24
f Total. Add lines 6d and 6e	6f 1004
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1A 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:	

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
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) ☐ 0 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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>SELKIRK L.L.C. PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>SELKIRK L.L.C.</u>	D Employer Identification Number (EIN) <u>71-0886094</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>21660204</u>
b Actuarial value	2b <u>21660204</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>300</u> <u>6854767</u>
b For terminated vested participants	3b <u>585</u> <u>8122969</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>146275</u>
(2) Vested benefits	3c(2) <u>2743181</u>
(3) Total active	3c(3) <u>149</u> <u>2889456</u>
d Total	3d <u>1034</u> <u>17867192</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>6.70</u> %
6 Target normal cost	6 <u>100000</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>07/15/2011</u>
Signature of actuary <u>EDWARD T BISHOP</u>	Date <u>11-04969</u>
Type or print name of actuary <u>THE SAVITZ ORGANIZATION</u>	Most recent enrollment number <u>215-587-0700</u>
Firm name <u>1845 WALNUT STREET, 14TH FLOOR</u> <u>PHILADELPHIA, PA 19103</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 ☐

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)	3541493	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	127256	0
9	Amount remaining (Item 7 minus item 8).....	3414237	0
10	Interest on item 9 using prior year's actual return of <u>3.03</u> %	103451	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		3336794
b	Interest on (a) using prior year's effective rate of <u>6.41</u> %		213888
c	Total available at beginning of current plan year to add to prefunding balance		3550682
d	Portion of (c) to be added to prefunding balance.....		0
12	Reduction in balances due to elections or deemed elections.....	3517688	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	0

Part III		Funding percentages	
14	Funding target attainment percentage.....	14	121.22 %
15	Adjusted funding target attainment percentage.....	15	121.22 %
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	101.24 %
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	
Totals ▶		18(b)	0
		18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	0

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If 20a is "Yes," see instructions and complete the following table as applicable:

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

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

21 Discount rate:				
a Segment rates:	1st segment: 5.03 %	2nd segment: 6.73 %	3rd segment: 6.82 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection.
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan SELKIRK L.L.C. PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 SELKIRK L.L.C.	D Employer Identification Number (EIN) 71-0886094	

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

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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 SAVITZ GROUP

1845 WALNUT STREET
PHILADELPHIA, PA 19103

(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?
11	NONE	74997	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ANTON COLLINS MITCHELL LLP

303 EAST 17TH AVENUE
DENVER, CO 80203

(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?
10	NONE	19000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NISA INVESTMENT ADVISORS

150 NORTH MERAMAC
ST LOUIS, MO 63105

(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?
28	NONE	18632	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

THE NORTHERN TRUST COMPANY

50 SOUTH LA SALLE STREET
CHICAGO, IL 60603

(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?
21 28	NONE	15746	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 ☐

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
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(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: <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone: <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone: <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone: <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone: <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2010 This Form is Open to Public Inspection
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan SELKIRK L.L.C. PENSION PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 SELKIRK L.L.C.	D Employer Identification Number (EIN) 71-0886094	

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	18261938	24961584
(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	18261938	24961584

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	152418	31790
i Acquisition indebtedness	1i		
j Other liabilities	1j	107527	107527
k Total liabilities (add all amounts in lines 1g through 1j)	1k	259945	139317

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	18001993	24822267
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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)	3700000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		3700000

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0

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

(3) Rents	2b(3)		
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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)		3995077
(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		7695077

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	702749	
(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)		702749
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	101472	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	34378	
(4) Other	2i(4)	36204	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		172054
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		874803

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		6820274
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: **ANTON COLLINS MITCHELL LLP**

(2) EIN: **01-0724563**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)	5b(3) PN(s)

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

A Name of plan <u>SELKIRK L.L.C. PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SELKIRK L.L.C.</u>	D Employer Identification Number (EIN) <u>71-0886094</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>36-1561860</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>5</u>

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

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

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

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

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

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

Schedule R (Form 5500) 2010
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

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

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

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

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

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

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

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

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

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

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

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

Stock: 66.0% Investment-Grade Debt: 31.0% High-Yield Debt: 0.0% Real Estate: 0.0% Other: 3.0%

- 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

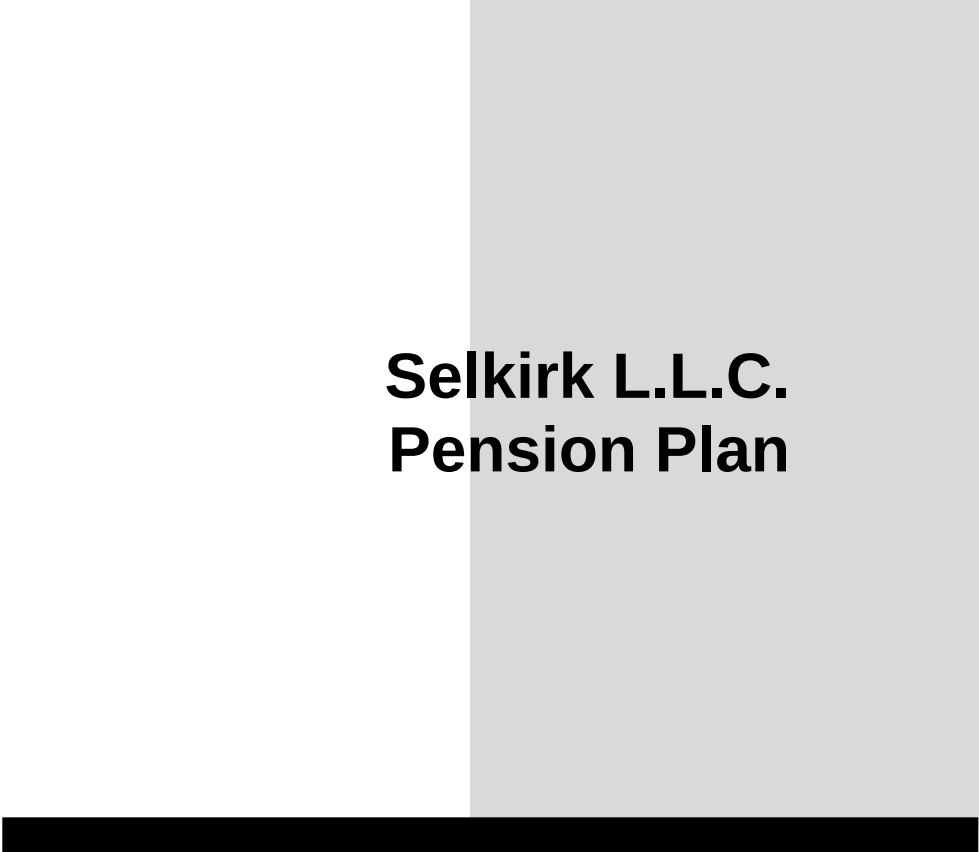
- c** What duration measure was used to calculate item 19(b)?

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

Selkirk L.L.C. Pension Plan

Financial Statements

As of and for the Years Ended December 31, 2010 and 2009



Selkirk L.L.C. Pension Plan

Financial Statements

As of and for the Years Ended December 31, 2010 and 2009

Selkirk L.L.C. Pension Plan

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Financial Statements:	
Statements of Net Assets Available for Benefits as of December 31, 2010 and 2009	2
Statements of Changes in Net Assets Available for Benefits for the Years Ended December 31, 2010 and 2009	3
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NOTE: All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.	



Independent Auditors' Report

To the Participants and Plan Administrator of Selkirk L.L.C. Pension Plan:

We were engaged to audit the accompanying statements of net assets available for benefits of the Selkirk L.L.C. Pension Plan (the "Plan") as of December 31, 2010 and 2009, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements 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 5, which was certified by The Northern Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the trustee as of and for the years ended December 31, 2010 and 2009, that the information provided to the plan administrator by the trustee is complete and accurate.

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

Anton Collins Mitchell LLP

Denver, Colorado
October 10, 2011

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AN INDEPENDENT MEMBER OF
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ALLIANCE

Financial Statements



Selkirk L.L.C. Pension Plan

Statements of Net Assets Available for Benefits

<i>December 31,</i>	2010	2009
Assets:		
Investments, at fair value:		
Investment in Tomkins US Master Trust (Note 6)	\$ 24,961,584	\$ 18,261,938
Total assets	24,961,584	18,261,938
Liabilities:		
Accrued expenses	(31,790)	(152,418)
Due to other plans	(107,527)	(107,527)
Total liabilities	(139,317)	(259,945)
Net assets available for benefits	\$ 24,822,267	\$ 18,001,993

See accompanying independent auditors' report and notes to financial statements.

Selkirk L.L.C. Pension Plan

Statements of Changes in Net Assets Available for Benefits

<i>Years Ended December 31,</i>	2010	2009
Additions to (deductions from) net assets attributable to:		
Plan's interest in net investment income of the Tomkins US Master Trust (Note 6)	\$ 3,995,077	\$ 543,685
Employer contributions	3,700,000	-
Benefits paid to participants	(702,749)	(633,227)
Administrative fees	(172,054)	(243,373)
Net increase (decrease)	6,820,274	(332,915)
Net assets available for benefits:		
Beginning of year	18,001,993	18,334,908
End of year	\$ 24,822,267	\$ 18,001,993

See accompanying independent auditors' report and notes to financial statements.

Selkirk L.L.C. Pension Plan

Notes to Financial Statements

1. PLAN DESCRIPTION

The following description of the Selkirk L.L.C. Pension Plan (the “Plan”) is provided for general information purposes. Participants should refer to the Plan document maintained at the corporate offices of Selkirk L.L.C. (the “Company” or “Employer”) for more complete information.

General

The Plan is a noncontributory defined benefit pension plan available to substantially all employees of the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”).

On September 24, 2010, Tomkins Acquisitions Limited (formerly Pinafore Acquisitions Limited), acquired the entire issued ordinary share capital of Tomkins plc, the parent company of the Company. Tomkins plc was re-registered as a private company and its name was changed to Tomkins Limited. No changes have been made to the Plan as a result of the acquisition.

The Tomkins North American Retirement Board (the “Plan Administrator”) administers the Plan. The Plan Administrator has full power, authority and responsibility to control and manage the operations and administration of the Plan. The Northern Trust Company (“Northern Trust” or “Trustee”) was appointed by the Plan Administrator as trustee for certain qualified defined benefit pension plans for the Company and Tomkins Industries, Inc. (“Tomkins”).

A single trust agreement, The Tomkins US Master Trust for Defined Benefit Plans (“Master Trust”) Agreement, governs the assets of the plans from Tomkins, the Company and their affiliates, (collectively, the “Participating Plans”).

Eligibility

Employees were eligible to participate in the Plan subsequent to completion of one year of service, with at least 1,000 hours in a plan year, and attainment of twenty-one years of age. The Plan was closed to new non-union entrants and benefit accruals ceased for all non-union participants effective December 29, 2007. Effective December 29, 2007, only those employees covered under the Nampa union agreement were eligible to be new participants and continue to accumulate credited service. Effective March 31, 2009, the Plan was closed to new union employees and future benefit accruals ceased as of that date (the Plan was frozen).

Selkirk L.L.C. Pension Plan

Notes to Financial Statements

1. PLAN DESCRIPTION (CONTINUED)

Pension Benefits

The Company has a number of collective bargaining agreements which provide benefits under the Plan to employees covered under these agreements. While the pension benefits may vary from agreement to agreement, generally these agreements provide a monthly benefit calculated by multiplying a specified amount in the collective bargaining agreement by the covered employee's years of service.

Eligible non-bargained employees are generally entitled to annual pension benefits beginning at normal retirement age (65) equal to the sum of: (a) 1.25% of their average final compensation not in excess of social security covered compensation and (b) 1.80% of the participant's average final compensation (at the time the Plan was frozen) in excess of social security covered compensation, multiplied by (c) the participant's credited service earned (as of the time the Plan was frozen) not in excess of 35 years.

The Plan generally permits early retirement with reduced benefits from ages 55 to 64. Benefits are generally payable for the lifetime of the participant. Alternatively, the participant may elect to receive a reduced benefit payable over the lifetime of the participant and his/her beneficiary. Participants whose vested benefit is no more than \$5,000 may elect to receive the value of their accumulated plan benefits as a lump-sum distribution upon retirement or termination. Various optional forms of distributions are available under the Plan, as further described in the Plan document.

Death and Disability Benefits

If an active employee dies at age 55 or older and meets certain service requirements, a death benefit equal to the value of the employee's accumulated plan benefits is paid to the employee's beneficiary. Active employees who become totally disabled and cease employment due to the disability receive annual disability benefits that are equal to the normal retirement benefits they have accumulated as of the time they become disabled. Disability benefits are paid until normal retirement age, at which time disabled participants begin receiving normal retirement benefits computed as though they had been employed to normal retirement age with their annual compensation remaining the same as at the time they became disabled. A participant who becomes disabled after March 31, 2009 will not be entitled to disability benefits. Beneficiaries of participants who retired after prescribed dates may also be eligible to receive lump-sum death benefits from \$1,000 to \$3,000.

Selkirk L.L.C. Pension Plan

Notes to Financial Statements

1. PLAN DESCRIPTION (CONTINUED)

Vested Pension

Participants are fully vested in, and have a non-forfeitable right to, their accrued benefit upon completion of five years of continuous service. The vested pension shall begin on the participant's normal retirement date and shall be equal to the participant's accrued benefit. However, a participant may elect to have the vested pension begin on the first day of any calendar month after the participant's 55th birthday and completion of five years of service (10 years for Nampa and Logan participants). In such a case, the participant's pension shall be equal to the vested pension otherwise payable at the participant's normal retirement date reduced by 0.6% (0.5% for Logan and Nampa hourly employees) for each month by which the date the participant's early retirement pension begins before the normal retirement date. A participant receives credit for the vesting service previously earned while employed with U.S. Industries, Inc. Participants who are not fully vested as of January 1, 2008 but are employed with the Company will continue to earn credited service toward vesting. Effective March 31, 2009, the Nampa hourly employees became 100% vested.

Forfeitures

Non-vested amounts attributable to terminated participants are forfeited and shall be used to reduce future contributions from the Company.

Tax Status

The Internal Revenue Service ("IRS") has determined and informed the Company by a letter dated October 24, 2003, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the determination letter, the Plan Administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, the Plan Administrator believes that the Plan is qualified and the related trust is tax exempt thus, no provision for income taxes is included in the accompanying financial statements. The Company filed a Determination Letter Application with the IRS on January 31, 2008 for the Plan as amended and restated effective January 1, 2007. This request for determination is still pending with the IRS.

Selkirk L.L.C. Pension Plan

Notes to Financial Statements

1. PLAN DESCRIPTION (CONTINUED)

Tax Status (continued)

Accounting principles generally accepted in the United States of America (“GAAP”) requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded as of December 31, 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in conformity with GAAP requires Plan management to make estimates and assumptions that affect the accompanying financial statements and accompanying notes. The most significant of these estimates relates to the determination of the accumulated plan benefits and the funded status of the Plan. Actual results could differ from those estimates and such differences could be material.

In addition, the Master Trust includes certain investments whose fair values have been estimated by the Trustee and Plan management in absence of readily determinable values. The information used to value these assets was the most current at the time of the valuation, and differences from the estimated value will be reported in future periods. See Note 6, *Interest in Tomkins US Master Trust* and Note 7, *Fair Value Measurements and Disclosures*, for further disclosure regarding investment valuation and fair value measurements.

Selkirk L.L.C. Pension Plan

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Accounting Pronouncements

In January 2010, the Financial Accounting Standards Board (“FASB”) issued additional guidance related to fair value measurements to clarify existing disclosure requirements and require additional disclosure about fair value measurements. The guidance clarifies existing fair value disclosures about the level of disaggregation presented and about inputs and valuation techniques used to measure fair value for measurements that fall in either Level 2 or Level 3 of the fair value hierarchy. The additional disclosure requirements include disclosure regarding the amounts and reasons for the significant transfers in and out of Level 1 and Level 2 of the fair value hierarchy and separate presentation of purchases, sales, issuances and settlements of items within Level 3 of the fair value hierarchy. The guidance is effective for periods beginning after December 15, 2009 except for the disclosures about Level 3 activity of purchases, sales, issuances and settlements, which is effective for interim and annual reporting periods beginning after December 15, 2010. Effective January 1, 2010, the Plan adopted the provisions of the additional guidance required to be adopted during 2010. Those provisions required to be adopted after December 15, 2010 are not expected to have a material impact on the Plan’s financial statements. These disclosures are required to be provided only on a prospective basis.

Investments Valuation

The investment in the Master Trust in the accompanying financial statements represents the Plan’s share of the Master Trust’s net assets, which are valued at fair value, as further described in Note 7 – *Fair Value Measurements and Disclosures*. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. As further described in Note 6, *Interest in Tomkins US Master Trust*, the Plan’s share of the income (loss), net appreciation (depreciation) in fair value of investments and expenses of the Master Trust represents the Plan’s allocation of these items from the Master Trust.

Concentration of Investments and Risks and Uncertainties

The Plan provides for various investments through the Master Trust. Investment securities, in general, are subject to various risks, such as interest rate, credit and overall market volatility risk. Additionally, the value, liquidity and related income of the investment securities are sensitive to changes in the economic conditions and may be adversely affected by shifts in the market’s perception of the issuers and changes in interest rates. Certain investments (such as the insurance company pooled separate accounts and common/collective trusts) may be less liquid and include restrictions on their sale. Due to the level of risk associated with certain investment securities and the

Selkirk L.L.C. Pension Plan

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Concentration of Investments and Risks and Uncertainties (continued)

level of uncertainty related to changes in the value of such investment securities, it is reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the Statements of Net Assets Available for Benefits and the funded status of the Plan.

As of December 31, 2010, approximately 66% of the Master Trust net assets were invested in the NTGI Collective Daily Russell 3000 Fund – Non-Lending (“Russell 3000”). A significant decline in the market value of the Russell 3000 would significantly affect the Master Trust net assets. See Note 7, *Fair Value Measurements and Disclosures*, for a brief description of the underlying assets of the Russell 3000. The Master Trust is also a significant investor in the Russell 3000.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term could be material to the amounts reported in the financial statements and accompanying notes.

The Pension Protection Act of 2006, as amended by the Worker, Retiree and Employer Recovery Act of 2008, imposes certain benefit restrictions for qualified defined benefit plans that do not meet certain funding thresholds. Collectively bargained plans have a delayed effective date for application of the benefit restriction rules which is generally the earlier of (i) the end of an agreement ratified before January 1, 2008 and (ii) January 1, 2010. A plan’s funded percentage is referred to as the Adjusted Funding Target Attainment Percentage (AFTAP). The 2010 AFTAP for the Plan is 121.22%. Because the Plan’s AFTAP equals or exceeds 80%, the Plan is not subject to any benefit restrictions.

Administrative Expenses and Investment Management Fees

The Plan’s operating, investment and administrative expenses are generally paid as provided for in the Plan document. Expenses for trustee fees and investment management fees are generally allocated; however, other fees such as actuarial, auditing and legal fees are specifically identified and charged to the Participating Plans. Other administrative functions are performed by employees of the Company or its subsidiaries at no cost to the Plan. All other costs not paid by the Plan are paid by the Company.

Selkirk L.L.C. Pension Plan

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Payment of Benefits

Benefits are recorded when paid to participants.

Subsequent Events

The Plan Administrator has evaluated subsequent events through October 10, 2011, which is the date the financial statements were available to be issued. No events or transactions discovered during this evaluation require recognition or disclosure in the financial statements.

3. FUNDING POLICY

The Company's policy is to make contributions to meet the minimum funding requirements under IRC 412. The plan assets for 2010 and 2009, as detailed in the actuary's valuation reports, were sufficient meet the minimum funding requirements of ERISA and the IRC.

As a result of the closure of the Company's Winters, Texas location effective January 2010, a reportable event to the Pension Benefit Guaranty Corporation ("PBGC") occurred. The PBGC alleged a funding obligation of \$3.7 million arose under ERISA Section 4062(e). The Company contributed an additional \$3.7 million to the Plan in August 2010. This is included as a 2009 contribution for actuarial purposes and is included in the 2010 financial statements as an employer contribution.

4. ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to employees or their beneficiaries upon retirement, death, disability, or termination. Benefits payable under all circumstances noted above are included in the computation of the actuarial present value of accumulated Plan benefits to the extent they are deemed attributable to employee service rendered to the freeze dates or valuation date.

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

Selkirk L.L.C. Pension Plan

Notes to Financial Statements

4. ACCUMULATED PLAN BENEFITS (CONTINUED)

the valuation date and the expected date of payment. The effect of any Plan amendments on accumulated Plan benefits is recognized during the year in which such amendments become effective.

The significant actuarial assumptions used in the actuarial valuation as of December 31, 2009 are as follows:

Expected return rate	8.00%
Mortality	RP – 2000 Combined Mortality Table
Marital demographics	80% of participants are married and husband is 3 years old than his wife
Retirement	Average age of 62 to 65

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

The actuarial present value of accumulated plan benefits as determined by the actuary as of December 31, 2009 is as follows:

Vested benefits:	
Participants currently receiving benefits	\$ 6,161,329
Active participants	2,266,494
Deferred	6,697,778
Nonvested benefits	136,259
Total actuarial present value of accumulated plan benefits	\$ 15,261,860

The changes in the actuarial present value of the Plan's accumulated plan benefits for the year ended December 31, 2009 are as follows:

Actuarial present value of accumulated plan benefits at January 1, 2009	\$ 14,810,162
Increase (decrease) during the year attributable to:	
Benefits accumulated	(74,559)
Decrease in the discount period	1,159,484
Actual benefits paid	(633,227)
Net increase	451,698
Actuarial present value of accumulated plan benefits at December 31, 2009	\$ 15,261,860

Selkirk L.L.C. Pension Plan

Notes to Financial Statements

5. INFORMATION CERTIFIED BY THE TRUSTEE

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election and as requested by the plan administrator, the following information has been certified by the Trustee and was not subjected to any auditing procedures performed by the Plan's independent auditors, except for comparing such information to the related investment information included in the financial statements:

- Investment in Tomkins US Master Trust as shown in the accompanying Statements of Net Assets Available for Benefits as of December 31, 2010 and 2009
- Plan's interest in net investment income of the Tomkins US Master Trust as shown in the accompanying Statements of Changes in Net Assets Available for Benefits for the years ended December 31, 2010 and 2009
- Investment information included in Notes 6 and 7.

6. INTEREST IN TOMKINS US MASTER TRUST (UNAUDITED)

The Plan Administrator implemented the Tomkins Master Trust Statement of Investment Policy, (the "Investment Policy"), a single investment policy that applies to all Participating Plans. Investments are managed under agreements by which the investment managers have been given the authority to make individual investment decisions within the guidelines stated in the Investment Policy. Therefore, the Plan's portion of the net income (loss), net appreciation (depreciation) in fair value of investments and expenses of the Master Trust are determined on a pro-rata basis and measured monthly. Use of the Master Trust permits the commingling of the trust assets of a number of plans administered by the Retirement Board for investment and administrative purposes. At December 31, 2010 and 2009, the Plan's interest in net assets of the Master Trust was approximately 4.89% and 4.02%, respectively. Such interests are included in the accompanying Statements of Net Assets Available for Benefits. In compliance with the Department of Labor's reporting requirements, the net change in value from participation in the Master Trust is reported as a single line item in the accompanying Statements of Changes in Net Assets Available for Benefits.

Selkirk L.L.C. Pension Plan

Notes to Financial Statements

6. INTEREST IN TOMKINS US MASTER TRUST (UNAUDITED) (CONTINUED)

The investments of the Master Trust at December 31, 2010 and 2009 are summarized as follows:

	2010	2009
Investments – at fair value as further described below and Note 7:		
U.S. Government securities	\$ 157,967,165	\$ 152,363,272
Insurance company pooled separate accounts	10,137,144	9,990,822
Common/collective trusts	340,259,611	318,875,243
Insurance company general accounts	2,534,589	2,639,211
Interest rate swap contracts – unrealized gain	2,883,686	796,934
Interest rate swap contracts – unrealized loss	(4,477,807)	(31,743,114)
Total investments	509,304,388	452,922,368
Receivables:		
Pending trade sales	2,263,601	5,964,577
Accrued interest receivable	1,266,947	1,755,904
Total receivables	3,530,548	7,720,481
Liabilities:		
Pending trade purchases	(2,876,807)	(6,296,371)
Other liabilities	(14,901)	(27,689)
Total liabilities	(2,891,708)	(6,324,060)
Total net assets of the Master Trust	\$ 509,943,228	\$ 454,318,789

Master Trust income (loss) and net appreciation (depreciation) in fair value of investments allocated to the Participating Plans for the years ended December 31, 2010 and 2009, are as follows:

	2010	2009
Net appreciation (depreciation) in value of investments:		
U.S. Government securities	\$ 9,940,125	\$ (44,791,609)
Insurance company pooled separate accounts	528,663	3,568,908
Limited partnership	-	4,292,306
Common/collective trusts	49,308,972	64,814,431
Insurance company general accounts	1,198	(2,919)
Corporate stocks	56,093	140,819
Interest rate swap contracts	26,492,888	(20,134,296)
Interest income	5,315,986	6,695,473
Dividend income	-	1,633
Net investment income of Master Trust	\$ 91,643,925	\$ 14,584,746

Selkirk L.L.C. Pension Plan

Notes to Financial Statements

6. INTEREST IN TOMKINS US MASTER TRUST (UNAUDITED) (CONTINUED)

Certain investments exceeded 5% of net Master Trust assets as of December 31, 2010 and 2009 as follows:

	2010	2009
NTGI Collective Daily Russell 3000 Fund – Non-Lending	\$ 335,597,724	\$ 310,991,752

Master Trust Valuation of Investments and Income Recognition

All Master Trust investments are recorded at fair value as further described in Note 7, *Fair Value Measurements and Disclosures*, and include U.S. Government securities, insurance company pooled separate accounts, a limited partnership, common/collective trusts, insurance company general accounts, corporate stocks and interest rate swap contracts. Net appreciation (depreciation) consists of both realized and unrealized gains and losses. Dividends are recorded on the ex-dividend date and interest income is accrued as earned. All security transactions are recorded on the trade date.

Derivative Financial Instruments, Interest Rate Swaps and Other

The Master Trust's fixed income manager uses derivative financial instruments in the normal course of its investing activities to hedge against adverse changes in the fixed income market and to achieve overall investment portfolio objectives. These financial instruments include fixed income interest rate swaps. Swap agreements involve the exchange by the Master Trust with a counter-party of their respective commitments to pay or receive interest (e.g., an exchange of fixed rate payments for floating rate payments) with respect to a notional amount of principal. The Master Trust carries the fair value of the swap as an asset or liability in the Master Trust's net assets. Market risk of loss is limited to the changes in fair value from December 31 of each year presented, through the applicable expiration date. The average duration of the fixed income portfolio incorporating all long positions and interest rate swaps as of December 31, 2010 was 9.46 years. Swap agreements involve elements of credit, market risk or risk if the counter-party is unable to meet the terms of the contracts. Due to the nature of the Master Trust's investments, the Company does not believe credit risk is significant.

Selkirk L.L.C. Pension Plan

Notes to Financial Statements

6. INTEREST IN TOMKINS US MASTER TRUST (UNAUDITED) (CONTINUED)

The following table provides a quantitative summary of derivative activity as of and for the years ended December 31, 2010 and 2009:

<i>Derivative Instruments</i>	Plan Year	Notional/ Contractual Amount ^(a)	Assets ^(b)	Liabilities ^(b)
Interest rate swaps	2010	\$ 282,200,000	\$ 2,883,686	\$ (4,477,807)
Interest rate swaps	2009	\$ 315,400,000	\$ 796,934	\$ (31,743,114)

(a) Notional amounts do not quantify risk or represent assets or liabilities of the Master Trust or Plan, but are used in the calculation of cash settlements under the contract.

(b) Reported in investments at fair value held in the Master Trust as included in the investment in the Tomkins US Master Trust on the Statements of Net Assets Available for Benefits.

<i>The Effect of Derivative Instruments^(c)</i>	For the Year Ended December 31,	
	2010	2009
Interest rate swaps	\$ 26,492,888	\$ (20,134,296)

(c) Reported in net appreciation (depreciation) in fair value of Master Trust investments which is included in the Plan's interest in net investment income (loss) of the Tomkins US Master Trust on the Statements of Changes in Net Assets Available for Benefits.

In addition, as a result of the Master Trust's participation in insurance company pooled separate accounts, those accounts may be invested from time to time in derivative financial instruments as defined and allowed by the bylaws of each of the respective accounts. Financial exposure to the Master Trust is limited to its proportional interest in these accounts.

The Master Trust has investments in insurance company pooled separate accounts and insurance company general accounts pursuant to certain guaranteed annuity contracts with various insurance companies. These contracts contain certain minimum balance requirements and certain restrictions on termination of the contracts. The minimum balance requirements were met as of December 31, 2010 and 2009. The Company does not intend to terminate these contracts at this time.

Selkirk L.L.C. Pension Plan

Notes to Financial Statements

7. FAIR VALUE MEASUREMENTS AND DISCLOSURES

FASB Accounting Standards Codification (“ASC”) Topic 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. This hierarchy consists of three broad levels that prioritize the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted market prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described as follows:

- Level 1-Inputs to the valuation based upon quoted prices (unadjusted) for identical assets or liabilities in active markets that are accessible as of the measurement date.
- Level 2-Inputs to the valuation include quoted prices in either markets that are not active, or in active markets for similar assets or liabilities, observable inputs other than quoted prices, and inputs that are derived principally from or corroborated by observable market data.
- Level 3-Inputs to the valuation that are unobservable reflecting the Plan’s or Master Trust’s own assumptions about the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk.

The asset or liability’s fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for investments measured at fair value. There have been no changes in the methodologies used at December 31, 2010 and 2009.

U.S. Government Securities: U.S. government securities are stated at fair value based on multiple pricing services, based on a bid evaluation process using observable, market-based inputs effective the last day of the plan year or last reported sale or bid date if no sale took place on the last business day of the year and are classified as Level 1 investments.

Insurance Company Pooled Separate Accounts (PSAs): PSAs are valued at the net asset value as determined by the PSA’s designated accountants. Agreements with the insurance company can include provisions containing certain minimum balance requirements. Net asset value is calculated based on the fair value of the underlying investments, which are generally traded in an active market; however, there is a lack of transparency in pricing. These investments are classified as Level 3 investments.

Common/Collective Trusts (CCTs): The investments include an equity index fund and a short-term investment fund. The equity index fund’s primary objective is to approximate the risk and return characterized by the Russell 3000 Index. This index is commonly used to represent the broad U.S.

Selkirk L.L.C. Pension Plan

Notes to Financial Statements

7. FAIR VALUE MEASUREMENTS AND DISCLOSURES (CONTINUED)

equity market. The fund provides for daily redemptions at the reported unit value with one day advance notice requirement. CCTs are valued daily based on the fair values of the underlying investments in the CCT, which are generally traded in an active market and which represent the net asset value of the units held by the Plan at year end. The Master Trust was permitted to redeem investment units at net asset value as of the measurement date.

The units of the short-term investment fund are valued at the total value of the underlying investments less any liabilities divided by the outstanding units. The investment strategy is to maintain a \$1 unit value. The fund transacted at the \$1 unit value as of the measurement dates.

The CCT's are classified as Level 2 investments.

Insurance Company General Accounts: These investments are valued at fair value based on the contractual agreement between the Plan and the insurance company and typically include consideration of contractual interest rates, current interest rates and duration of the contract. There can be restrictions on the sale of such investments based on the terms of the contract, and these investments are classified as Level 3 investments.

Interest Rate Swap Contracts: The interest rate swap contracts are valued at fair value as determined by Northern Trust based on various comparative pricing services and the fair value represents the amount the Master Trust would receive or pay to terminate the agreement as of the measurement date, and these investments are classified as Level 2 investments.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Selkirk L.L.C. Pension Plan

Notes to Financial Statements

7. FAIR VALUE MEASUREMENTS AND DISCLOSURES (CONTINUED)

The following tables set forth by level, within the fair value hierarchy, the Master Trust's investments measured on a recurring basis:

<i>As of December 31, 2010</i>	Level 1	Level 2	Level 3	Total
U.S. Government securities ⁽¹⁾	\$ 157,967,165	\$ -	\$ -	\$ 157,967,165
Insurance company pooled separate accounts ⁽²⁾	-	-	10,137,144	10,137,144
Common/collective ⁽³⁾	-	340,259,611	-	340,259,611
Insurance company general accounts	-	-	2,534,589	2,534,589
Interest rate swap contracts, net	-	(1,594,121)	-	(1,594,121)
Total investments of the Master Trust	\$ 157,967,165	\$ 338,665,490	\$ 12,671,733	\$ 509,304,388

<i>As of December 31, 2009</i>	Level 1	Level 2	Level 3	Total
U.S. Government securities ⁽¹⁾	\$ 152,363,272	\$ -	\$ -	\$ 152,363,272
Insurance company pooled separate accounts ⁽²⁾	-	-	9,990,822	9,990,822
Common/collective trusts ⁽³⁾	-	318,875,243	-	318,875,243
Insurance company general accounts	-	-	2,639,211	2,639,211
Interest rate swap contracts, net	-	(30,946,180)	-	(30,946,180)
Total investments of the Master Trust	\$ 152,363,272	\$ 287,929,063	\$ 12,630,033	\$ 452,922,368

- (1) The following represents investments within a fixed income portfolio. The breakdown of investments included in the fixed income portfolio is as follows: As of December 31, 2010 – 87% of the portfolio was invested in U.S. Treasury Bonds, 12% of the portfolio was invested in debt of U.S. Agencies, and 1% of the portfolio was in cash or other assets. As of December 31, 2009 – 93% of the portfolio was invested in U.S. Treasury Bonds, 6% of the portfolio was invested in debt of U.S. Agencies, and 1% of the portfolio was in cash or other assets.
- (2) Pooled separate accounts are comprised of an intermediate duration fund and indexed fund.
- (3) The following represents investments in the Northern Trust Global Investments Russell 3000 Non-Lending Fund. The breakdown of investments included in the fund is as follows: As of December 31, 2010 – 73% of the fund is invested in U.S. large cap companies, 15% of the fund is invested in U.S. mid-cap companies, and 12% of the fund is invested in U.S. small cap companies. As of December 31, 2009 – 65% of the fund is invested in U.S. large cap companies, 25% of the fund is invested in U.S. mid-cap companies, and 10% of the fund is invested in U.S. small cap companies.

Selkirk L.L.C. Pension Plan

Notes to Financial Statements

7. FAIR VALUE MEASUREMENTS AND DISCLOSURES (CONTINUED)

The following table sets forth a summary of changes in the fair value of the Master Trust's Level 3 investments for the year ended December 31, 2010:

	Insurance Company Pooled Separate Accounts	Insurance Company General Accounts
Fair value, beginning of year	\$ 9,990,822	\$ 2,639,211
Interest earned	264,820	151,058
Realized gains	43,540	-
Unrealized gains, relating to investments still held as of the reporting date	485,124	-
Purchases and issuances	-	612,357
Sales and settlements	(647,162)	(868,037)
Fair value, end of year	\$10,137,144	\$ 2,534,589

The following table sets forth a summary of changes in the fair value of the Master Trust's Level 3 investments for the year ended December 31, 2009:

	Insurance Company Pooled Separate Accounts	Insurance Company General Accounts
Fair value, beginning of year	\$ 9,032,041	\$ 2,709,412
Interest earned	309,213	161,640
Realized losses	(382,761)	(2,068)
Unrealized gains, relating to investments still held as of the reporting date	1,796,984	-
Purchases and issuances	-	730,654 *
Sales and settlements	(764,655)	(960,427)*
Fair value, end of year	\$ 9,990,822	\$ 2,639,211

* Certain amounts in the prior year were broken out further to conform to the current year presentation.

The availability of observable market data is monitored to assess the appropriate classification of financial statements within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. For the years ended December 31, 2010 and 2009, there were no transfers in or out of levels 1, 2, or 3.

Selkirk L.L.C. Pension Plan

Notes to Financial Statements

8. PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right, under the Plan, in certain circumstances, to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event the Plan is terminated, the assets of the Plan will be allocated to Plan participants and beneficiaries in accordance with applicable provisions of ERISA and the Plan document. Should unfunded vested benefits exist, such benefits will be provided up to specified limitations as described in ERISA and by the Pension Benefit Guaranty Corporation (the “PBGC”).

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivors’ pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan’s termination, subject to a statutory ceiling on the amount of an individual’s monthly benefit.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan’s net assets to provide those benefits, the priority of those benefits to be paid, and the level and type of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by existing assets and the PBGC guarantee, while other benefits may not be provided for at all.

Additional information regarding the priority of participants’ claims to the assets of the Plan upon termination and benefits guaranteed by the PBGC is available from the Plan Administrator.

9. EXEMPT PARTY-IN-INTEREST TRANSACTIONS

A short-term investment fund and the NGTI Collective Daily Russell 3000 Fund – Non-Lending, which are included in the investments within the Master Trust, are managed by Northern Trust, the trustee. Certain expenses related to audit, custody, asset management and actuarial services are paid from Plan assets. These transactions qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules.

Selkirk, L.L.C. Pension Plan
 EIN: 71-0886094 Plan: 001
 Attachment to the 2010 Form 5500 Schedule SB

Schedule SB, line 26 - Schedule of Active Participant Data

Attained Age	Years of Eligible Service										Total Number
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 25	0	0	2	0	0	0	0	0	0	0	2
25-29	0	0	7	0	0	0	0	0	0	0	7
30-34	0	0	7	3	0	0	0	0	0	0	10
35-39	0	0	6	2	2	0	0	0	0	0	10
40-44	0	2	9	9	6	3	0	0	0	0	29
45-49	0	0	3	8	2	4	1	0	0	0	13
50-54	0	0	6	8	8	7	0	5	0	0	34
55-59	0	2	3	4	3	0	4	3	0	0	19
60-64	0	0	4	4	4	1	0	2	0	1	16
65-69	0	0	0	0	0	0	1	2	0	0	3
70 & Over	0	0	0	0	0	0	1	0	0	0	1
Total	0	4	47	38	25	15	7	12	0	1	149

Average Age: 48.68

Average Service: 16.74

of Males: 101

of Females: 48

Selkirk, L.L.C. Pension Plan

January 1, 2010 Actuarial Valuation Report

Attachment to Schedule SB--Statement of Actuarial Assumptions and Methods

EIN/PN: 71-06886094/001

ACTUARIAL ASSUMPTIONS AND METHODS

Interest Rates:

Funding (see "Actuarial Cost Method"), based on a four-month lookback and non-transition rule election:

First Segment	5.03% per year, compounded annually
Second Segment	6.73% per year, compounded annually
Third Segment	6.82% per year, compounded annually
Effective Rate	6.70% per year, compounded annually

FAS 35 Interest Rate 8.00% per year, compounded annually

Mortality: IRS 2010 Static Mortality

Expenses: The normal cost is increased by \$100,000 for administrative expenses.

Retirement: Active participants are assumed to retire according to the rates shown in the table below.

Age	Percent of Actives Retiring
55	2.0%
56	2.0%
57	2.0%
58	3.0%
59	5.0%
60	5.0%
61	10.0%
62	20.0%
63	15.0%
64	25.0%
65 & Over	100.0%

Current vested terminated Eljer Salaried and Selkirk Hourly participants who had accrued a benefit as of June 30, 1998 are assumed to retire at age 62. All other current and future vested terminated participants are assumed to retire age 65.

Selkirk, L.L.C. Pension Plan
January 1, 2010 Actuarial Valuation Report

Attachment to Schedule SB—Statement of Actuarial Assumptions and Methods
EIN/PN: 71-06886094/001

ACTUARIAL ASSUMPTIONS AND METHODS
(continued)

Withdrawal:

Rates of withdrawal are based on age and years of employment.
Sample rates of withdrawal are shown in the following table.

Age	Completed Years of Employment					
	0	1	2	3	4	5 & Over
25	0.2625	0.2250	0.1850	0.1583	0.1300	0.0875
35	0.1875	0.1625	0.1350	0.1167	0.0967	0.0625
45	0.1350	0.1150	0.0940	0.0800	0.0653	0.0450
55	0.1200	0.1000	0.0800	0.0067	0.0533	0.0400

Disability:

Rates of disability are based on age and sex. Sample rates of disability are shown in the following table.

Age	Annual Rate of Disability	
	Male	Female
25	0.00278	0.00417
30	0.00275	0.00413
35	0.00288	0.00432
40	0.00323	0.00485
45	0.00405	0.00608
50	0.00574	0.00861
55	0.00868	0.01302
60	0.01363	0.02045

Spouses (marital status):

80% of active members are assumed to be married, with wives assumed to be three years younger than husbands.

Actuarial Valuation Method:

The Pension Protection Act (PPA) requires the calculation of the Target Liability and Target Normal Cost. The Target Liability represents the present value of the benefit accumulated as of the valuation date. The present value is calculated by projecting future payments of the accrued benefit, adjusted for probability of receipt according to demographic assumptions, and discounting the payments back to the valuation date using the segment interest rates. Payments made within five years of the valuation date are discounted using the first segment rate, payments made at least five but within 20 years of the valuation date are discounted using the second segment rate, and payments made at least 20 years from the valuation date are discounted using the third discount rate. The calculation of the Target Normal Cost is identical, except that the future payment stream is based on the benefit expected to accrue during the plan year.

Selkirk, L.L.C. Pension Plan
January 1, 2010 Actuarial Valuation Report

Attachment to Schedule SB--Statement of Actuarial Assumptions and Methods
EIN/PN: 71-06886094/001

ACTUARIAL ASSUMPTIONS AND METHODS

(continued)

Asset Valuation Method:

The actuarial assets are equal to the fair value of assets as of the valuation date, plus discounted contributions for the prior plan year which have not yet been made as of the valuation date.

**Changes Since the Prior
Valuation:**

The segment interest rates and mortality table were updated in accordance with the Pension Protection Act.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 SELKIRK L.L.C. PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF SELKIRK L.L.C.	D Employer Identification Number (EIN) 71-0886094	
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	21660204
	b Actuarial value	2b	21660204
3	Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	300
	b For terminated vested participants	3b	585
	c For active participants:		
	(1) Non-vested benefits	3c(1)	146275
	(2) Vested benefits	3c(2)	2743181
	(3) Total active	3c(3)	149
	d Total	3d	1034
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	6.70%
6	Target normal cost	6	100000

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	Edward T. Bishop <i>ETB</i> Signature of actuary EDWARD T BISHOP Type or print name of actuary THE SAVITZ ORGANIZATION Firm name 1845 WALNUT STREET, 14TH FLOOR PHILADELPHIA PA 19103 Address of the firm	<div style="text-align: right; font-size: 1.2em; margin-bottom: 10px;">7/15/2011</div> Date 1104969 Most recent enrollment number 215-587-0700 Telephone number (including area code)
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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)	3541493	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	127256	0
9	Amount remaining (Item 7 minus item 8)	3414237	0
10	Interest on item 9 using prior year's actual return of <u>3.03%</u>	103451	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		3336794
b	Interest on (a) using prior year's effective rate of <u>6.41%</u>		213888
c	Total available at beginning of current plan year to add to prefunding balance		3550682
d	Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections	3517688	0
13	Balance at beginning of current year (item 9 + item 10 + item 11 d - item 12)	0	0

Part III Funding percentages			
14	Funding target attainment percentage	14	121.22%
15	Adjusted funding target attainment percentage	15	121.22%
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	101.24%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

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

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

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

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

21 Discount rate:

a Segment rates:

1st segment:
5.03%2nd segment:
6.73%3rd segment:
6.82%☐ N/A, full yield curve used

b Applicable month (enter code)

21b

4

22 Weighted average retirement age

22

63

23 Mortality table(s) (see instructions)

☐

Prescribed - combined

☒

Prescribed - separate

☐

Substitute

Part VI Miscellaneous items24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... ☐ Yes ☒ No25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No26 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

0

32 Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment

0

0

b Waiver amortization installment.....

0

0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount

33

0

34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33).....

34

0

Carryover balance

Prefunding balance

Total balance

35 Balances used to offset funding requirement

0

0

0

36 Additional cash requirement (item 34 minus item 35).....

36

0

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c).....

37

0

38 Interest-adjusted excess contributions for current year (see instructions).....

38

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

SUMMARY OF PRINCIPAL PLAN PROVISIONS

Effective Date

June 21, 2002. The Plan was last amended effective December 30, 2007.

Eligibility

Hourly Selkirk ("Selkirk Hourly") and salaried Eljer ("Eljer Salaried") employees are eligible to participate in the plan on the first of the month coincident with or next following attainment of age 21 and completion of one year of service.

Hourly employees of the Selkirk Metalbestos operations of Selkirk, Inc., located in Logan, Ohio, who are members of the Sheet Metal Workers' International Association, Local Union No. 456, are eligible to participate in the plan upon their date of hire ("Logan Hourly").

Hourly employees of the Selkirk Metalbestos operations of Selkirk, Inc., located in Nampa, Idaho, who are members of the Sheet Metal Workers' International Association, Local Union No. 213, are eligible to participate in the plan upon their date of hire ("Nampa Hourly").

Effective December 30, 2007, no Selkirk Hourly, Eljer Salaried or Logan Hourly employees are eligible to become participants in the plan. Effective April 1, 2009, no Nampa Hourly employees are eligible to become participants in the plan.

Credited Service

Service from date of employment to determination date, measured in years and nearest months.

Compensation

Annual regular base earnings, commissions, overtime pay, vacation pay, sick pay, and deferrals under Section 401(k) and 125 plans. Bonuses and severance pay are excluded.

Average Final Compensation

Average monthly Compensation during the five consecutive full calendar years of employment which produces the greatest compensation out of the last ten consecutive years of employment.

Accrued Benefit

Selkirk Hourly and Eljer Salaried: Note—benefits frozen effective December 30, 2007

The sum of (a), (b) and (c)

- (a) The accrued benefit under the prior plan as of June 30, 1998.
- (b) 0.95% of Average Final Compensation multiplied by Credited Service from July 1, 1998 to December 31, 1998.
- (c) 1.25% of Average Final Compensation plus 0.55% of Average Final Compensation in excess of Social Security covered compensation, multiplied by Credited Service from January 1, 1999 to the date of determination (not to exceed 35 years).

Selkirk, L.L.C. Pension Plan

January 1, 2010 Actuarial Valuation Report

Attachment to Schedule SB, Part V—Summary of Plan Provisions

EIN/PN: 71-06886094/001

SUMMARY OF PRINCIPAL PLAN PROVISIONS

(continued)

Accrued Benefit (continued)

Logan Hourly: Note—benefits frozen effective December 30, 2007

Credited Service multiplied by the applicable monthly benefit amount, summed over each period of service shown below:

Period of Service	Monthly Benefit
Prior to 04/01/1989	\$11.00
04/01/1989 - 02/02/1995	\$17.00
02/03/1995 - 02/02/1999	\$21.00
02/03/1999 - 01/29/2001	\$22.00
01/30/2001 and thereafter	\$23.00

This amount is reduced by any benefits accrued under a prior plan.

Effective May 31, 2005, certain Logan employees received a shutdown benefit equal to 108% of weekly pay for each year of Credited Service. This benefit was paid as a lump sum, or, if a lump sum was not elected, the actuarial equivalent of the shutdown benefit was added to the participant's accrued benefit.

Logan Hourly: Note—benefits frozen effective April 1, 2009

Credited Service multiplied by the applicable monthly benefit amount, summed over each period of service shown below:

Period of Service	Monthly Benefit
Prior to 02/01/1993	\$8.00
02/01/1993 - 01/31/1994	\$10.00
02/01/1994 - 01/31/1995	\$11.00
02/01/1995 - 01/31/1997	\$13.00
02/01/1997 - 01/02/2000	\$14.00
01/03/2000 - 01/02/2001	\$16.00
01/03/2001 - 01/02/2002	\$18.00
01/03/2002 - 01/02/2003	\$19.00
01/03/2003 - 01/02/2004	\$20.00
01/03/2004 - 01/02/2005	\$21.00
01/03/2005 - 01/02/2006	\$22.00
01/03/2006 - 01/02/2007	\$23.00
01/03/2007 - 01/02/2008	\$24.00
01/03/2008 and thereafter	\$25.00

This amount is reduced by any benefits accrued under a prior plan.

Selkirk, L.L.C. Pension Plan
January 1, 2010 Actuarial Valuation Report

Attachment to Schedule SB, Part V—Summary of Plan Provisions
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SUMMARY OF PRINCIPAL PLAN PROVISIONS
(continued)

Normal Retirement Date

The later of the attainment of age 65, or 5 years of participation in the Plan.

Normal Retirement Benefit

Accrued Benefit as of Normal Retirement Date.

Early Retirement Date

The later of attainment of age 55 and the completion of 10 years of Credited Service.

Early Retirement Benefit

Selkirk Hourly and Eljer Salaried:

The Accrued Benefit as of the Early Retirement Date, reduced as follows:

Benefit accrued as of June 30, 1998:	5/12 of 1% for each month benefit commencement precedes age 62.
Benefit accrued after July 1, 1998:	6/10 of 1% for each month benefit commencement precedes age 65.

Logan Hourly and Nampa Hourly

The accrued benefit as of the Early Retirement Date, reduced by 1/2 of 1% for each month benefit commencement precedes age 65.

Disability Retirement Date

Incidence of a total and permanent disability, and 10 years of Credited Service (service requirement not applicable to Eljer Salaried employees).

Disability Retirement Benefit

Selkirk Hourly

The Accrued Benefit as of the Disability Retirement Date.

Eljer Salaried

The Accrued Benefit as of the Disability Retirement Date, payable at age 65 (or as early as age 55, reduced as an Early Retirement Benefit).

Logan Hourly and Nampa Hourly

The Accrued Benefit as of the Disability Retirement Date, with the prior plan offset equal to the disability benefit payable under the prior plan. The monthly benefit prior to age 65 is \$75.

SUMMARY OF PRINCIPAL PLAN PROVISIONS (continued)

Deferred Retirement Date

The first day of any month following Normal Retirement Date.

Deferred Retirement Benefit

Accrued benefit at Deferred Retirement Date.

Vested Benefit

A participant has a non-forfeitable right to his Accrued Benefit as of his date of termination of employment, provided that he has completed at least 5 years of Credited Service. The benefit will be payable at Normal Retirement Date. Alternatively, a participant who has completed 10 years of Credited Service may elect to receive a reduced early retirement benefit at any time after attaining age 55.

Qualified Pre-Retirement Survivor Annuity

If a married vested participant who has not yet retired dies on or before the Early Retirement Date, the participant's spouse will receive a benefit equal to the benefit the spouse would have received had the participant separated from service on the date of death, survived to the Early Retirement Date, retired with an immediate 50% (75% for Logan Hourly participants) Joint & Survivor Annuity at the Early Retirement Date and died the next day.

If a vested married participant who has not yet retired, dies after Early Retirement Date, the participant's spouse will receive a benefit equal to the benefit the spouse would have received had the participant retired on the date of death and elected to receive a 50% (75% for Logan Hourly participants) Joint & Survivor Annuity.

Normal Form of Annuity

The Accrued Benefit defined above assumes payment in the form of a monthly life annuity. Benefits will be actuarially adjusted to reflect any other form of annuity payable.

Optional Forms of Payment

At any time prior to the commencement of benefit payments, a participant may elect to receive pension payments in some other form, which is the actuarial equivalent of the normal form of payment prescribed. If the participant is married, the spouse must also agree to the election. The optional payment forms permitted by the Plan include:

- (a) A single life annuity.
- (b) A joint and survivor annuity with 50%, 66 2/3%, 75% or 100% (as elected) of the participant's reduced benefit continuing to a designated beneficiary, if surviving at the participant's death.
- (c) An annuity with payments guaranteed for a period of five or ten years (as elected) and continuing thereafter during the remaining lifetime of the participant.

Selkirk, L.L.C. Pension Plan

January 1, 2010 Actuarial Valuation Report

Attachment to Schedule SB, Part V—Summary of Plan Provisions

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SUMMARY OF PRINCIPAL PLAN PROVISIONS

(continued)

Death Benefits after Benefit Commencement

In addition to any death benefits provided to surviving beneficiaries based upon the form of payment elected, beneficiaries also receive a \$1,000 death benefit payable upon the death of a retired Logan Hourly or Nampa Hourly participant.

Changes Since the Prior Valuation

Benefits for Nampa Hourly employees were frozen effective April 1, 2009.

NOTES: The above summary is intended solely to describe benefits reflected in this valuation and is not a substitute for the plan document in determining eligibility for or amounts of plan benefits.

Selkirk, L.L.C. Pension Plan
Attachment to the 2010 Form 5500 Schedule SB
EIN/PN: 71-0886094/001

Schedule SB, line 22 – Description of Weighted Average Retirement Age

Age	Probability of Retirement	Population Remaining	Population Retiring	Retirement Age
55	2.00%	10,000	200	11,000
56	2.00%	9,800	196	10,976
57	2.00%	9,604	192	10,949
58	3.00%	9,412	282	16,377
59	5.00%	9,130	456	26,932
60	5.00%	8,673	434	26,019
61	10.00%	8,239	824	50,261
62	20.00%	7,415	1,483	91,952
63	15.00%	5,932	890	56,061
64	25.00%	5,043	1,261	80,680
65	100.00%	3,782	3,782	245,823
Totals:			10,000	627,030
Weighted Average Retirement Age				<u>62.70</u>