

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
---	---	---

Part I	Annual Report Identification Information		
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ a single-employer plan;	☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report;	☐ the final return/report;	
	☐ an amended return/report;	☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	☐		
D Check box if filing under:	☒ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan EVENFLO RETIREMENT ACCOUNT PLAN (ERA) 2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) EVENFLO COMPANY, INC. 225 BYERS ROAD MIAMISBURG, OH 45342	1b Three-digit plan number (PN) ►	001	
	1c Effective date of plan	08/21/1998	
	2b Employer Identification Number (EIN)	31-1360477	
	2c Sponsor's telephone number	937-415-3200	
	2d Business code (see instructions)	339900	

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.	10/14/2011	DENNIS PREGENT
	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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") EVENFLO COMPANY, INC. 225 BYERS ROAD MIAMISBURG, OH 45342	3b Administrator's EIN 31-1360477 3c Administrator's telephone number 937-415-3200
--	---

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	721
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	193
b Retired or separated participants receiving benefits.....	6b	249
c Other retired or separated participants entitled to future benefits.....	6c	225
d Subtotal. Add lines 6a , 6b , and 6c	6d	667
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	37
f Total. Add lines 6d and 6e	6f	704
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:
 1C 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) ☐ 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
--	--	---

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>EVENFLO RETIREMENT ACCOUNT PLAN (ERA)</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>EVENFLO COMPANY, INC.</u>	D Employer Identification Number (EIN) <u>31-1360477</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>7677079</u>
b	Actuarial value 2b <u>8444787</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>276</u> <u>7244443</u>
b	For terminated vested participants 3b <u>239</u> <u>3302142</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>0</u>
(2)	Vested benefits 3c(2) <u>2653750</u>
(3)	Total active 3c(3) <u>206</u> <u>2653750</u>
d	Total 3d <u>721</u> <u>13200335</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 <u>13027673</u>
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 <u>13890984</u>
5	Effective interest rate 5 <u>6.37</u> %
6	Target normal cost 6 <u>200000</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>10/13/2011</u>
Signature of actuary	Date
<u>KENNETH M. WOODSON, JR.</u>	<u>11-06753</u>
Type or print name of actuary	Most recent enrollment number
<u>TOWERS WATSON DELAWARE INC.</u>	<u>901-252-4000</u>
Firm name	Telephone number (including area code)
<u>3350 PLAYERS CLUB PKWY, SUITE 200</u> <u>MEMPHIS, TN 38125-8917</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 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)	1434466	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	1074038	0
9	Amount remaining (Item 7 minus item 8).....	360428	0
10	Interest on item 9 using prior year's actual return of <u>21.18</u> %	76339	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>8.26</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance.....		0
12	Reduction in balances due to elections or deemed elections.....	436767	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	64.82 %
15	Adjusted funding target attainment percentage.....	15	64.82 %
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	70.45 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	63.97 %

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
04/14/2010	268510				
07/14/2010	268510				
01/14/2011	240000				
09/14/2011	155000				
10/15/2010	180000				
			Totals ►	18(b)	1112020
				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	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	1059645

20 Quarterly contributions and liquidity shortfalls:

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

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

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

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.60 %	2nd segment: 6.65 %	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code)	21b			0
22 Weighted average retirement age	22			66
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	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29	
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	200000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	4227535	856268
b Waiver amortization installment		
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	1056268
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	1056268
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	1059645
38 Interest-adjusted excess contributions for current year (see instructions).....	38	3377
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 EVENFLO RETIREMENT ACCOUNT PLAN (ERA)	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 EVENFLO COMPANY, INC.	D Employer Identification Number (EIN) 31-1360477	

Part I	Service Provider Information (see instructions)
---------------	--

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	
VANGUARD INSTITUTIONAL INDEX FUND	P.O. BOX 1110 VALLEY FORGE, PA 19482-1110

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation
--

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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)

TOWERS WATSON DELAWARE INC.

53-0181291

(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 17 27 50 51	NONE	84230	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NATIONAL CITY BANK

34-6656201

(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 50	NONE	9184	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SPEARS ABACUS ADVISORS LLC

20-5909012

(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 50	NONE	35513	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PNC INSTITUTIONAL INVESTMENTS

25-1211909

(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 50	NONE	8787	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	LAURANNE H. WYATT	b EIN:	53-0181291
c Position:	ACTUARY		
d Address:	TOWERS WATSON DELAWARE INC. 3350 PLAYERS CLUB PKWY, SUITE 200 MEMPHIS, TN 38125-8917	e Telephone:	901-252-4000

Explanation: REASSIGNMENT OF WORK WITHIN TOWERS WATSON.

a Name:		b EIN:	
c Position:			
d Address:		e Telephone:	

Explanation:

a Name:		b EIN:	
c Position:			
d Address:		e Telephone:	

Explanation:

a Name:		b EIN;	
c Position:			
d Address:		e Telephone:	

Explanation:

a Name:		b EIN;	
c Position:			
d Address:		e Telephone:	

Explanation:

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

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan EVENFLO RETIREMENT ACCOUNT PLAN (ERA)	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 EVENFLO COMPANY, INC.	D Employer Identification Number (EIN) 31-1360477	

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)		395000
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	41702	35963
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	431489	558811
(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)	1613462	1708804
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	3946072	5303699
(5) Partnership/joint venture interests	1c(5)	111575	146601
(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)		
(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)	1532779	142926
(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	7677079	8291804

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	7677079	8291804
---	-----------	---------	---------

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) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1112020	
(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)		1112020
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	277	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)	93223	
(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)		93500
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	61589	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	11276	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		72865
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	2174237	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	2231150	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-56913

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	553263	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		553263
(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)		
(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)		119770
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		1894505

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1067115	
(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)		1067115
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)	102201	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	35513	
(4) Other	2i(4)	74951	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		212665
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1279780

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		614725
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: DELOITTE & TOUCHE, LLP

(2) EIN: 13-3891517

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		2000000
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.
---	--	--

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan <u>EVENFLO RETIREMENT ACCOUNT PLAN (ERA)</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EVENFLO COMPANY, INC.</u>	D Employer Identification Number (EIN) <u>31-1360477</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>25-1211909</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>9</u>

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

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

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

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

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

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

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

Schedule R (Form 5500) 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: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

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

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

Deloitte & Touche LLP
220 E. Monument Avenue
Suite 500
Dayton, OH 45402
USA

Tel: +1 937 223 8821
Fax: +1 937 223 8583
www.deloitte.com

INDEPENDENT AUDITORS' REPORT

To the Pension Committee of and Participants in
The Evenflo Retirement Account Plan ("ERA"):

We were engaged to audit the financial statements — modified cash basis of The Evenflo Retirement Account Plan ("ERA") (the "Plan") as of and for the years ended December 31, 2010 and 2009, and supplemental schedules as of and for the year ended December 31, 2010, as listed in the table of contents. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7, which was certified by the PNC Bank N.A. and National City Bank, the trustees of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the trustees hold the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from the trustees that the information as of and for the years ended December 31, 2010 and 2009, provided to the Plan administrator by the trustees is complete and accurate.

As discussed in Note 2 to the financial statements, these financial statements were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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

Deloitte & Touche LLP

October 13, 2011

The Evenflo Retirement Account Plan (ERA)

Employer ID No: 31-1360477
Plan Number: 001

Financial Statements — Modified Cash
Basis as of and for the Years Ended
December 31, 2010 and 2009, Supplemental
Schedules as of and for the Year Ended
December 31, 2010, and
Independent Auditors' Report

THE EVENFLO RETIREMENT ACCOUNT PLAN (ERA)

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS — MODIFIED CASH BASIS:	
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
Notes to Financial Statements as of and for the Years Ended December 31, 2010 and 2009	4–11
SUPPLEMENTAL SCHEDULES:	12
Form 5500, Schedule H, Part IV, Line 4i — Schedule of Assets (Held at End of Year) as of December 31, 2010	13–14
Form 5500, Schedule H, Part IV, Line 4j — Schedule of Reportable Transactions for the Year Ended December 31, 2010	15
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.	

THE EVENFLO RETIREMENT ACCOUNT PLAN (ERA)**STATEMENTS OF NET ASSETS AVAILABLE FOR
BENEFITS — MODIFIED CASH BASIS
AS OF DECEMBER 31, 2010 AND 2009**

	2010	2009
ASSETS:		
Investments — at fair value as determined by quoted market prices:		
Common stocks	\$ 5,303,699	\$ 3,946,072
Corporate debt instruments	1,303,009	1,613,462
Registered investment companies	142,926	
Mutual funds		1,532,779
Partnerships	146,601	111,575
	<u>6,896,235</u>	<u>7,203,888</u>
Total investments — at fair value as determined by quoted market prices		
Investments — at estimated fair value:		
Corporate debt instruments	405,795	
Money market fund	558,811	431,489
	<u>964,606</u>	<u>431,489</u>
Total investments — at estimated fair value		
Total investments	<u>7,860,841</u>	<u>7,635,377</u>
Receivables:		
Employer contributions	395,000	
Interest and dividends	35,963	41,702
	<u>430,963</u>	<u>41,702</u>
Total receivables		
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 8,291,804</u>	<u>\$ 7,677,079</u>

See notes to financial statements — modified cash basis.

THE EVENFLO RETIREMENT ACCOUNT PLAN (ERA)**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR
BENEFITS — MODIFIED CASH BASIS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009**

	2010	2009
ADDITIONS:		
Investment income:		
Interest and dividend income	\$ 166,366	\$ 252,190
Net appreciation in fair value of investments	<u>616,119</u>	<u>1,231,427</u>
Total investment income	782,485	1,483,617
Employer contributions	<u>1,112,020</u>	<u> </u>
Total additions	<u>1,894,505</u>	<u>1,483,617</u>
DISTRIBUTION OF PLAN ASSETS:		
Payments to participants	1,067,115	1,128,840
Administrative expenses	<u>212,665</u>	<u>202,904</u>
Total distribution of Plan assets	<u>1,279,780</u>	<u>1,331,744</u>
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	614,725	151,873
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	<u>7,677,079</u>	<u>7,525,206</u>
End of year	<u>\$ 8,291,804</u>	<u>\$ 7,677,079</u>

See notes to financial statements — modified cash basis.

THE EVENFLO RETIREMENT ACCOUNT PLAN (ERA)

NOTES TO FINANCIAL STATEMENTS — MODIFIED CASH BASIS AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

1. DESCRIPTION OF PLAN

The following description of The Evenflo Retirement Account Plan (ERA) (the “Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General — The Plan is a defined benefit pension plan funded solely by employer contributions. It was established as of August 21, 1998, as a result of the split of Spalding Holdings Corporation and Evenflo Company, Inc. (the “Company”). On that date, assets were transferred from the Spalding Holdings Corporation and Evenflo Company, Inc. Retirement Account Plan to the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan became frozen as of August 1, 2002. All accrued benefits became vested as of August 1, 2002, and there are no future benefit accruals for service in the future.

Retirement/Death Benefits — Upon a participant’s retirement, death, or other interruption of continuous service, the Plan trustee may distribute the participant’s vested benefits in a lump-sum cash payment or an annuity, based upon the participant’s election.

Payments — Payments to participants are based upon their vested benefits. Normal retirement is at age 65. Early retirement at age 55 is available provided the participant meets certain conditions.

Vesting — Before August 1, 2002, a participant became vested after completing five years of service. On August 1, 2002, the effective Plan “frozen” date, participants became vested immediately.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting — The financial statements of the Plan are prepared on a modified cash basis except for investment assets, which are valued at quoted market prices, and interest, which is recorded when earned. Employer contributions are recorded when earned. Certain revenues and the related assets are recognized when received rather than when earned, and expenses are recognized when paid rather than when the obligations are incurred. Accordingly, the accompanying financial statements are not intended to present net assets and changes in net assets in conformity with accounting principles generally accepted in the United States of America.

Use of Estimates — The preparation of the accompanying financial statements requires Plan management to make estimates and assumptions that affect the reported amounts of net assets available for benefits, disclosure of contingent assets and liabilities at the date of the financial statements, and reported increases and decreases to the Plan’s net assets available for benefits during the reporting period. Actual results could differ from those estimates.

Investment Valuation and Income Recognition — The Plan's investments are stated at fair value. Fair value of a financial instrument 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. Money market funds are stated at amortized cost, which approximates fair value. Common stock, publicly traded partnerships, and registered investment companies are valued at the closing price reported on the New York Stock Exchange on the last business day of the Plan year. Corporate debt instruments are valued at the present value of the stream of cash flows they are expected to generate. Shares of mutual funds are valued at the net asset value of shares held by the Plan at year-end.

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

Risks and Uncertainties — The Plan utilizes various investment instruments. Investment securities, in general, are exposed to various risks, such as interest rate risk, credit risk, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Payment of Benefits — Benefit payments are recorded when paid.

Administrative Expenses — All administrative expenses are paid by the Plan.

Subsequent Events — Subsequent events were evaluated through October 13, 2011, the date the financial statements were available to be issued.

New Accounting Standards

Accounting Standards Update (ASU) No. 2010-06 — In January 2010, the Financial Accounting Standards Board (FASB) issued ASU No. 2010-06, *Fair Value Measurements and Disclosures*, which amends Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, adding new disclosure requirements for Levels 1 and 2, separate disclosures of purchases, sales, issuances, and settlements relating to Level 3 measurements and clarification of existing fair value disclosures. ASU No. 2010-06 is effective for periods beginning after December 15, 2009, except for the requirement to provide Level 3 activity of purchases, sales, issuances, and settlements on a gross basis, which will be effective for fiscal years beginning after December 15, 2010. The Plan prospectively adopted the new guidance in 2010, except for the Level 3 reconciliation disclosures, which are required in 2011. The adoption in 2010 did not materially affect, and the future adoption is not expected to materially affect, the Plan's financial statements.

ASU No. 2011-04 — In May 2011, the FASB issued ASU No. 2011-04, *Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRS*, which amends ASC 820. This ASU also requires the categorization by level for items that are only required to be disclosed at fair value and information about transfers between Level 1 and Level 2. In addition, the ASU provides guidance on measuring the fair value of financial instruments managed within a portfolio and the application of premiums and discounts on fair value measurements. The ASU requires additional disclosure for Level 3 measurements regarding the sensitivity of fair value to changes in unobservable inputs and any interrelationships between those inputs. The new guidance is effective for reporting periods beginning after December 15, 2011. The adoption will not have a material effect on the statements of net assets available for benefits and statements of changes in net assets available for benefits. Plan management has not determined the impact on the disclosures in the financial statements.

3. ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service that employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Before August 1, 2002, the effective "frozen" date, benefit credits were earned under the Plan based on the employee's age multiplied by a range of 2%–to 9% of annual earnings. After August 1, 2002, benefit credits are no longer earned. Benefit credits are accumulated in each participant's individual account. Participants also receive interest-equivalent credits equal to the average yield on 30-year treasuries as published in the Federal Reserve Statistical Releases. Benefits payable under all circumstances — retirement, death, disability, and termination of employment — are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits as of January 1, 2010 and 2009, was determined by the Plan's 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 payments (by means of decrements, such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations were (a) life expectancy of participants, (b) normal retirement age of 65, and (c) investment return at an average rate of 7.5% in 2010 and 2009. The Plan was frozen effective August 1, 2002; therefore, the compensation increase rate was eliminated. 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 vested benefits (benefits to which participants are entitled, regardless of future service with the Company) and nonvested benefits under the Plan was calculated by actuaries. The actuarial present value of accumulated plan benefits as of January 1, 2010 and 2009, is represented as follows:

	2010	2009
Actuarial present value of accumulated plan benefits — vested benefits:		
Participants currently receiving payments	\$ 6,721,981	\$ 6,937,074
Other participants	<u>5,277,788</u>	<u>5,506,612</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 11,999,769</u>	<u>\$ 12,443,686</u>

The actuarial present value of accumulated plan benefits as of January 1, 2010 and 2009, was determined based on the Plan being frozen, effective August 1, 2002.

The 2010 Plan provisions and actuarial method remained the same from 2009. All actuarial assumptions remained the same from 2009 to 2010 with the exception that the Pension Protection Act effective interest rate was decreased from 8.26% to 6.37%.

The change in the actuarial present value of the Plan's accumulated plan benefits for the year ended December 31, 2010, are as follows:

Actuarial present value of accumulated plan benefits — beginning of year	<u>\$ 12,443,686</u>
Decrease during the year attributable to:	
Actuarial gains	(206,022)
Decrease in the discount period	890,945
Actual benefits paid	<u>(1,128,840)</u>
Net decrease	<u>(443,917)</u>
Actuarial present value of accumulated plan benefits — end of year	<u>\$ 11,999,769</u>

4. FUNDING POLICY

Contributions to provide benefits under the Plan are made solely by the Company. The Company's funding policy is to make cash contributions to the Plan in amounts as determined by the Plan's independent actuary. The Company met the minimum funding requirements of ERISA for the years ended December 31, 2010 and 2009.

5. FAIR VALUE MEASUREMENTS

ASC 820 provides a framework for measuring fair value and that framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value as follows: Level 1, which refers to securities valued using unadjusted quoted prices from active markets for identical assets; Level 2, which refers to securities not traded on an active market, but for which observable market inputs are readily available; and Level 3, which refers to securities valued based on significant unobservable inputs. Assets are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Plan's policy is to recognize significant transfers between levels at the end of the reporting period.

A summary of the Plan's investments measured at fair value on a recurring basis as of December 31, 2010 and 2009, set forth by level within the fair value hierarchy is as follows:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	2010 Total
Common stocks:				
Domestic	\$4,902,735	\$ -	\$ -	\$4,902,735
International	<u>400,964</u>	<u> </u>	<u> </u>	<u>400,964</u>
Total common stocks	<u>5,303,699</u>	<u>-</u>	<u>-</u>	<u>5,303,699</u>
Corporate debt instruments	<u>1,303,009</u>	<u>405,795</u>	<u> </u>	<u>1,708,804</u>
Money market fund	<u> </u>	<u>558,811</u>	<u> </u>	<u>558,811</u>
Registered investment companies	<u>142,926</u>	<u> </u>	<u> </u>	<u>142,926</u>
Partnerships	<u>146,601</u>	<u> </u>	<u> </u>	<u>146,601</u>
Total	<u>\$6,896,235</u>	<u>\$964,606</u>	<u>\$ -</u>	<u>\$7,860,841</u>

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	2009 Total
Common stocks:				
Domestic	\$3,685,347	\$ -	\$ -	\$3,685,347
International	<u>260,725</u>	<u> </u>	<u> </u>	<u>260,725</u>
Total common stocks	<u>3,946,072</u>	<u>-</u>	<u>-</u>	<u>3,946,072</u>
Corporate debt instruments	<u>1,613,462</u>	<u> </u>	<u> </u>	<u>1,613,462</u>
Money market fund	<u> </u>	<u>431,489</u>	<u> </u>	<u>431,489</u>
Mutual funds:				
Domestic	1,408,279			1,408,279
International	<u>124,500</u>	<u> </u>	<u> </u>	<u>124,500</u>
Total mutual funds	<u>1,532,779</u>	<u>-</u>	<u>-</u>	<u>1,532,779</u>
Partnerships	<u>111,575</u>	<u> </u>	<u> </u>	<u>111,575</u>
Total	<u>\$7,203,888</u>	<u>\$431,489</u>	<u>\$ -</u>	<u>\$7,635,377</u>

The valuation methods as described in Note 2 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.

6. 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 that the Plan is terminated, the net assets of the Plan will be allocated for payment of Plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations thereunder, and the Plan document.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. 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 be terminated 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 the then-existing assets and the PBGC guaranty while other benefits may not be provided for at all.

7. INFORMATION CERTIFIED BY PLAN TRUSTEES (UNAUDITED)

The following is a summary of the unaudited information regarding the Plan as of and for the years ended December 31, 2010 and 2009, included in the Plan's financial statements and supplemental schedules, that was prepared by or derived from information prepared by PNC Bank N.A. and National City Bank, the trustees of the Plan, and furnished to the Plan administrator. The Plan administrator has obtained certifications from the trustees that such information is complete and accurate.

	2010	2009
Statements of net assets:		
Investments at fair value:		
Common stocks	\$ 5,303,699	\$ 3,946,072
Corporate debt instruments	1,708,804	1,613,462
Money market fund — PNC Prime*	558,811	
Money market fund — Allegiant Money Market Fund*		431,489
Registered investment companies	142,926	
Mutual funds		1,532,779
Partnerships	146,601	111,575
Interest and dividends receivable	<u>35,963</u>	<u>41,702</u>
Total	<u><u>\$ 7,896,804</u></u>	<u><u>\$ 7,677,079</u></u>
Statements of changes in net assets:		
Interest and dividend income	\$ 166,366	\$ 252,190
Net appreciation in fair value of investments	<u>616,119</u>	<u>1,231,427</u>
Total	<u><u>\$ 782,485</u></u>	<u><u>\$ 1,483,617</u></u>

*Party-in-interest

In addition to the information above, the trustees has certified the following unaudited data:

Notes 5 and 9: All investment balances and investment information in the notes, except for the fair value hierarchy.

Supplemental schedules: All investment balances and information included in the schedule of assets (held at end of year) and schedule of reportable transactions.

8. FEDERAL INCOME TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated May 28, 2009, that the Plan and related trust were designed in accordance with the applicable regulations of the Internal Revenue Code (IRC). The Plan has been amended since receiving that determination letter; however, the Company and Plan management believe that the Plan is currently designed and operated in compliance with the applicable requirements of the IRC, and the Plan and related trust continue to be tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Plan management is required 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 Department of Labor. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that 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. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2007.

9. INVESTMENTS

The Plan's investments, which exceeded 5% of net assets available for benefits as of December 31, 2010 and 2009, are as follows:

	2010	2009
Mutual fund — Vanguard Institutional Index Fund	**	\$ 1,040,527
Money Market fund — PNC Prime Money Market Fund *	\$ 558,811	**
Money Market fund — Allegiant Money Market Fund *	**	431,489

* Party-in-interest

**Less than 5% of Plan's net assets

During 2010 and 2009, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated by \$616,119 and \$1,231,427, respectively, as follows:

	2010	2009
Net appreciation in fair value of investments whose fair value was determined by quoted market price:		
Common stocks	\$ 521,903	\$ 648,712
Registered investment companies	51,223	
Mutual funds		451,569
Corporate debt instruments	7,780	112,370
Partnerships	<u>35,213</u>	<u>18,776</u>
Net appreciation in fair value of investments	<u>\$ 616,119</u>	<u>\$ 1,231,427</u>

10. EXEMPT PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of PNC Prime Money Market Fund managed by an affiliate of PNC Bank N.A. PNC Bank N.A. is the trustee as defined by the Plan, and therefore, these transactions are party-in-interest transactions, which are exempt from prohibited transaction rules. Certain Plan investments were shares of Allegiant Money Market Fund managed by an affiliate of National City Bank. National City Bank was the trustee as defined by the Plan, and therefore, these transactions were party-in-interest transactions, which were exempt from prohibited transaction rules.

* * * * *

SUPPLEMENTAL SCHEDULES

THE EVENFLO RETIREMENT ACCOUNT PLAN (ERA)

Employer ID No: 31-1360477

Plan No: 001

**FORM 5500, SCHEDULE H, PART IV, LINE 4i — SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2010**

(a) (b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, and Par or Maturity Value	(d) Cost	(e) Current Value
Common stocks:			
ACE Limited	3,700 shares	\$ 195,594	\$ 230,325
American Express Co.	2,000 shares	102,787	85,840
Apache Corp Com	2,000 shares	174,661	238,460
Automatic Data Processing, Inc.	2,100 shares	26,764	97,188
Baxter Intl Inc. Com	4,500 shares	225,046	227,790
Broadridge Financial	5,500 shares	125,853	120,615
Celgene Corp Com	2,000 shares	87,606	118,280
Check Point Software	4,000 shares	128,102	185,040
Cisco Sys Inc. Com	8,000 shares	150,343	161,840
Comcast Corp CL A Com	9,000 shares	124,845	197,730
Cooper Industries	2,400 shares	103,848	139,896
CVS/Caremark Corp.	4,500 shares	142,769	156,465
Devon Energy Corp	1,400 shares	99,777	109,914
Emerson Electric Co.	1,800 shares	54,336	102,906
FMC Corp Com New	2,000 shares	108,124	159,780
Fedex Corp.	1,000 shares	110,530	93,010
Google Inc.	400 shares	180,161	237,588
IMAX Corp	2,000 shares	54,250	56,140
International Business Machines Corp.	1,000 shares	17,241	146,760
Johnson & Johnson Com	2,300 shares	18,799	142,255
JPMorgan Chase & Co., Com	3,000 shares	125,489	127,260
Kohl's Corp.	2,500 shares	134,825	135,850
Life Technologies Corp.	4,000 shares	186,684	222,000
Merck & Co., Inc. New Com	2,300 shares	100,349	82,892
Microsoft Corp., Com	7,500 shares	196,115	209,325
Nestle SA	2,700 shares	105,545	158,814
Oracle Corp, Com	6,000 shares	128,992	187,800
Procter & Gamble Co. Com	1,800 shares	116,064	115,794
Schlumberger Ltd. Com	2,900 shares	188,877	242,150
State Street Corp. Com	2,300 shares	10,299	106,582
St. Jude Medical	3,400 shares	129,372	145,350
Target Corp Com	3,500 shares	146,924	210,455
Thermo Fisher Corp Com	3,500 shares	135,434	193,760
Western Union Co Com	8,500 shares	159,524	157,845
Total common stocks		4,095,929	5,303,699
Registered investment companies — iShares			
TR MSCI Emerging Markets	3,000 shares	113,820	142,926

(Continued)

THE EVENFLO RETIREMENT ACCOUNT PLAN (ERA)

Employer ID No: 31-1360477

Plan No: 001

**FORM 5500, SCHEDULE H, PART IV, LINE 4i — SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2010**

(a) (b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, and Par or Maturity Value	(d) Cost	(e) Current Value
Corporate debt instruments:			
Agilent Technologies, Inc. SR NT	\$100,000, 4.45%, due 9/14/2012	\$ 101,250	\$ 104,523
American Express Co NT	\$100,000, 4.875%, due 7/15/2013	89,250	106,821
Comcast Cable Communications Inc.	\$100,000, 7.125%, due 6/15/2013	96,750	111,992
Crown Castle Intl Corp	\$100,000, 9.00%, due 1/15/2015	112,750	110,500
Devon Fing Corp	\$100,000, 6.875%, due 9/30/2011	106,558	104,582
General Electric Cap Corp	\$100,000, 5.72%, due 8/22/2011	101,300	102,800
Goldman Sachs Group, Inc.	\$100,000, 5.70%, due 9/01/2012	92,250	106,969
Life Technologies Corp	\$100,000, 3.375%, due 3/01/2013	100,518	102,144
National City Bank Cleveland	\$100,000, VAR%, due 6/7/2017	91,343	93,069
Owens Corning New SR NT	\$100,000, 6.50%, due 12/01/2016	99,500	105,617
Sea River Maritime Finc. Hldgs Inc.	\$100,000, GTD Def'd int, due 9/01/2012	95,625	96,121
Staples, Inc.	\$100,000, 9.75%, due 1/15/2014	103,750	120,750
Tyco Intl Finance SA NT	\$100,000, 8.50%, due 1/15/2019	110,290	128,118
Ventas Rlty Ltd. Partnership	\$100,000, 9.00%, due 5/01/2012	107,850	106,000
Wells Fargo Co New	\$100,000, 6.375%, due 8/1/2011	107,500	103,116
Xerox Corporation	\$100,000, 5.50%, due 5/15/2012	91,000	105,682
Total corporate debt instruments		<u>1,607,484</u>	<u>1,708,804</u>
Partnerships — Kinder Morgan Management LLC	2,042 shares	<u>92,712</u>	<u>146,601</u>
* Money market fund — PNC Prime Market Fund No.417	558,811 shares	<u>558,811</u>	<u>558,811</u>
TOTAL		<u>\$6,468,756</u>	<u>\$7,860,841</u>

* Party-in-interest

See accompanying independent auditors' report.

(Concluded)

THE EVENFLO RETIREMENT ACCOUNT PLAN (ERA)

Employer ID No: 31-1360477

Plan No: 001

**FORM 5500, SCHEDULE H, PART IV, LINE 4j — SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2010**

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(i) Net Gain
Type (ii) — Series of transactions in excess of 5% of assets					
Vanguard Instl Index Fund	Mutual Fund	\$ 42,665	\$ 799,396	\$ 799,396	\$273,666
* PNC Prime	Money Market Fund	998,215	439,404	439,404	
	Total	<u>\$1,040,880</u>	<u>\$1,238,800</u>	<u>\$1,238,800</u>	<u>\$273,666</u>

* Party-in-interest

There were no type (i), (iii), or (iv) reportable transactions for the year ended December 31, 2010.
Columns (e), (f), and (h) have been omitted because they are not applicable.

See accompanying independent auditors' report.

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Evenflo Company, Inc.
EIN/PN	31-1360477/001
Plan Name	Evenflo Retirement Account (ERA) Plan
Valuation Date	January 1, 2010
Enrolled Actuary	Kenneth M. Woodson, Jr.
Enrollment Number	11-06753

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

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
---	--	---

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 Evenflo Retirement Account Plan (ERA)	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Evenflo Company, Inc.	D Employer Identification Number (EIN) 31-1360477	
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>1</u> Day <u>1</u> Year <u>2010</u>			
2 Assets:			
a Market value	2a		7,677,079
b Actuarial value	2b		8,444,787
3 Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	276	7,244,443
b For terminated vested participants	3b	239	3,302,142
c For active participants:			
(1) Non-vested benefits	3c(1)		0
(2) Vested benefits	3c(2)		2,653,750
(3) Total active	3c(3)	206	2,653,750
d Total	3d	721	13,200,335
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		13,027,673
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		13,890,984
5 Effective interest rate	5		6.37 %
6 Target normal cost	6		200,000

Statement by Enrolled Actuary

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

SIGN HERE	Kenneth M. Woodson, Jr. <i>KMW</i> Signature of actuary Kenneth M. Woodson, Jr. Type or print name of actuary Towers Watson Delaware Inc. Firm name 3350 Players Club Pkwy, Suite 200 Memphis TN 38125-8917 Address of the firm	10/13/2011 Date 11-06753 Most recent enrollment number (901) 252-4000 Telephone number (including area code)
------------------	---	---

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

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)	1,434,466	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	1,074,038	0
9 Amount remaining (Item 7 minus item 8).....	360,428	0
10 Interest on item 9 using prior year's actual return of <u>21.18</u> %	76,339	
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>8.26</u> %		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance.....		0
12 Reduction in balances due to elections or deemed elections.....	436,767	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	64.82 %
15 Adjusted funding target attainment percentage.....	15	64.82 %
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	70.45 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	63.97 %

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
04/14/2010	268,510				
07/14/2010	268,510				
01/14/2011	240,000				
09/14/2011	155,000				
10/15/2010	180,000				
Totals ▶			18(b)	1,112,020	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	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1,059,645

20 Quarterly contributions and liquidity shortfalls:

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

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

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

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

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

0

22 Weighted average retirement age**22**

66

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****29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)**29****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**

200,000

32 Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment

4,227,535

856,268

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

1,056,268

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**

1,056,268

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

1,059,645

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

3,377

39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)**39**

0

40 Unpaid minimum required contribution for all years**40**

0

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 4

Additional Information for Plans in At-risk Status

Description of At-risk Assumption for Assumed Form of Payment

For at-risk calculations, active participants and vested terminated participants that terminated after the year 1993 are assumed to elect the most valuable form of benefit under the plan, which is the lump sum form of payment. Vested terminated participants, who terminated prior to 1994, are assumed to elect the normal form of payment under the plan, reduced for early commencement, provided the participant is eligible to receive early retirement benefits within the next 11 years following the valuation.

Plan Name: Evenflo Retirement Account (ERA) Plan
EIN / PN: 31-1360477 / 001
Plan Sponsor: Evenflo Company, Inc.
Valuation Date: January 1, 2010

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2010

See Schedule SB, Part V - Statement of Actuarial Assumptions/Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

Plan Name: Evenflo Retirement Account (ERA) Plan
EIN / PN: 31-1360477 / 001
Plan Sponsor: Evenflo Company, Inc.
Valuation Date: January 1, 2010

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 Schedule of Active Participant Data as of January 1, 2010

Attained Age	Years of Credited Service													
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		0		0		0		0		0		0	
25 - 29	0		0		0		0		0		0		0	
30 - 34	0		0		4		9		1		0		0	
35 - 39	0		0		0		15		3		1		0	
40 - 44	0		0		1		17		6		4		0	
45 - 49	0		0		2		6		9		9		11	
50 - 54	0		0		0		10		10		3		7	
55 - 59	0		0		3		7		5		3		5	
60 - 64	0		0		0		7		5		0		6	
65 - 69	0		0		1		2		0		0		1	
70 & Over	0		0		0		0		0		0		0	

Plan Name: Evenflo Retirement Account (ERA) Plan
 EIN / PN: 31-1360477 / 001
 Plan Sponsor: Evenflo Company, Inc.
 Valuation Date: January 1, 2010

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 32 Schedule of Amortization Bases as of January 1, 2010

	Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1	Shortfall	01/01/2010	342,433	7	342,433	57,230
2	Shortfall	01/01/2009	1,758,741	6	1,655,276	312,086
3	Shortfall	01/01/2008	2,917,067	5	2,229,826	486,952
Total					4,227,535	856,268

Plan Name: Evenflo Retirement Account (ERA) Plan
EIN / PN: 31-1360477 / 001
Plan Sponsor: Evenflo Company, Inc.
Valuation Date: January 1, 2010

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Discount Rates

Current plan year PPA effective interest rate: 6.37%

Prior plan year PPA effective interest rate: 8.26%

3-Segment Rates

Applicable month: January

Transition election: No

Assumed Cost of Living Adjustments

0.00%

Inclusion Date

The valuation date coincident with or next following the date on which the employee becomes a participant.

Plan-related Expenses

The amount included this year for plan-related expenses is \$200,000.

Plan Name: Evenflo Retirement Account (ERA) Plan
EIN / PN: 31-1360477 / 001
Plan Sponsor: Evenflo Company, Inc.
Valuation Date: January 1, 2010

SCHEDULE SB ATTACHMENTS

Mortality

For all participants: The prescribed mortality assumption under Section 430(h)(3)(A) of the Internal Revenue Code using static tables with separate mortality rates for annuitants and non-annuitants.

Retirement

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire by age and gender are shown below.

Percentage retiring during the year		
Age	Males	Females
60	2%	2%
61	2%	2%
62	5%	5%
63	8%	8%
64	8%	8%
65	40%	40%
66	40%	40%
67	40%	40%
68	100%	100%

Disability Rates

None.

Compensation Increases

Not applicable, plan frozen.

Future Increases in Social Security

Not applicable.

Future Increases in Maximum Benefits and Plan Compensation Limitations

Accrued benefits projected to be paid in future years are limited to the maximum presently allowed under IRC §415. Plan compensation is limited to the maximum presently allowed under IRC §401(a)(17). No provision is made for future increases in the maximum annual benefit or compensation limit.

Plan Name: Evenflo Retirement Account (ERA) Plan
EIN / PN: 31-1360477 / 001
Plan Sponsor: Evenflo Company, Inc.
Valuation Date: January 1, 2010

SCHEDULE SB ATTACHMENTS

Representative Termination Rates not due to Disability, Retirement or Mortality

Percentage leaving during the year		
Attained Age	Hourly Employees	Salaried Employees
20	17.93%	7.94%
25	17.22%	7.72%
30	16.21%	7.22%
35	14.86%	6.28%
40	13.10%	5.15%
45	10.84%	3.97%
50	7.92%	2.56%
55	4.40%	0.01%
60	1.20%	0.00%
61	0.75%	0.00%
62 and over	0.00%	0.00%

Form of Payment

100% are assumed to elect lump sums based on the cash balance account.

Marriage

For purposes of valuing the pre-retirement surviving spouse's benefit, 85% of eligible participants are assumed to be married.

Employees

It was assumed there will be no new or rehired employees.

Plan Compensation

Not applicable, plan is frozen.

Cash Balance Interest Assumption

Current Year: 4.19% (September, 2009 rate)

Assumed for plan years after 2010: 4.30%

The interest assumption equals the 5-year moving average of January 1, 30-year T-Bill rates (including the current valuation date). The average 4.30% equals $(4.60 + 3.13 + 4.33 + 4.85 + 4.59)/5$.

Plan Name: Evenflo Retirement Account (ERA) Plan
EIN / PN: 31-1360477 / 001
Plan Sponsor: Evenflo Company, Inc.
Valuation Date: January 1, 2010

SCHEDULE SB ATTACHMENTS

Asset Method

Under this method, the valuation assets are equal to the average of three values (all determined without regard to receivable contributions), the result increased by the discounted present value of contributions expected to be made after the valuation date based on the prior plan year PPA effective interest rate. This amount is then subject to a 10% corridor around the market value of assets (including the discounted present value of receivable contributions) as of the valuation date. The three values used to develop the average value are: the market value of assets as of the current valuation date, the adjusted market value of assets as of the prior valuation date and the adjusted market value of assets as of the second prior valuation date. The adjusted market value as of a relevant valuation date is equal to the market value of assets as of the prior valuation date increased by actual plan contributions and assumed return on plan assets and decreased by actual plan disbursements after that date until the current valuation date. The assumed rate of return on plan assets for the prior plan year (pursuant to IRS Notice 2009-22) was 6.69%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 7.50%, and the applicable limitation for the plan year, equal to 6.69%. The assumed rate of return on plan assets for the second prior plan year (pursuant to IRS Notice 2009-22) was 5.96%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 5.96%, and the applicable limitation for the plan year, equal to 6.38%. The algebraically equivalent development of this method (pursuant to IRS Notice 2009-22) is shown in Section 2.4. Because expected investment returns under this method are limited under WRERA, over time it is more likely to produce an actuarial value that is expected to be less than the market value of assets.

Participant Data

Employee data was supplied electronically as of the valuation date.

Benefits not Included in Valuation

We believe all significant Plan provisions are reflected in this valuation.

Plan Name: Evenflo Retirement Account (ERA) Plan
EIN / PN: 31-1360477 / 001
Plan Sponsor: Evenflo Company, Inc.
Valuation Date: January 1, 2010

SCHEDULE SB ATTACHMENTS

Nature of Actuarial Calculations

The results documented in this report are estimates based on data that may be imperfect and on assumptions about future events. Certain plan provisions may be approximated or deemed insignificant and therefore are not valued. Assumptions may be made about participant data or other factors. Reasonable efforts were made in this valuation to ensure that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and not excluded or included inappropriately.

A range of results, different from those presented in this report could be considered reasonable. The numbers are not rounded, but this is for convenience only and should not imply precision, which is not inherent in actuarial calculations. Certain percentages determined in this report, such as the Funding Target Attainment Percentage, are truncated to be consistent with the instructions for Schedule SB of the Form 5500.

The assumptions selected for this valuation other than those prescribed by law, generally reflect long-term average expectations. If overall future plan experience is less favorable than assumed, the relative level of plan costs or contribution requirements determined in this valuation will likely increase in future valuations. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period); and changes in plan provisions or applicable law. It is beyond the scope of this actuarial valuation to analyze the potential range of future pension contributions, but we can do so upon request.

Plan Name: Evenflo Retirement Account (ERA) Plan
EIN / PN: 31-1360477 / 001
Plan Sponsor: Evenflo Company, Inc.
Valuation Date: January 1, 2010

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 25 Change in Method

In accordance with 1.430(d)-1(g)(3)(ii)(A), automatic approval has been granted for the first plan year for which all the provisions of 1.430(d)-1, 1.430(f)-1, 1.430(g)-1, 1.430(i)-1, and 1.436-1 are reflected of any changes to funding methods permitted by the Pension Protection Act. 2010 is the first plan year for which all of these provisions were reflected, and thus all funding method changes are automatically approved.

Plan Name: Evenflo Retirement Account (ERA) Plan
EIN / PN: 31-1360477 / 001
Plan Sponsor: Evenflo Company, Inc.
Valuation Date: January 1, 2010

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Effective Date and Most Recent Amendment

The plan was originally effective August 21, 1998. The last amendment reflected herein is Amendment Number 2, which is effective January 1, 2007.

Plan Year

The twelve-month period ending December 31.

Coverage and Participation

A person who is employed by Evenflo Company, Inc. as a salaried or commissioned employee, including directors who are active in the business of Evenflo Company, Inc. in a capacity other than as a director. Any non-union person compensated on an hourly basis who is located at the Piqua, Ohio or Vandalia, Ohio facility of Evenflo Company, Inc.

Each employee who was a member of the Spalding & Evenflo Companies, Inc. Retirement Account Plan (ERA) on August 20, 1998 will remain a member of ERA.

Each other employee who is employed in the Covered Employee Groups basis shall become a participant upon the attainment of age 21 and the completion of a year of service for eligibility.

Each employee who is a member on July 31, 2002 shall remain covered under the plan. After August 1, 2002, no other person shall become a member.

Normal Retirement Benefit

Normal Retirement Date: age 65 or later.

Benefit Formula: The amount payable equals the sum of:

- (a) The prior year Account Balance.
- (b) Each year's Benefit Credit.
- (c) Interest equivalent credits on each year's beginning Account Balance.

Plan Name: Evenflo Retirement Account (ERA) Plan
EIN / PN: 31-1360477 / 001
Plan Sponsor: Evenflo Company, Inc.
Valuation Date: January 1, 2010

SCHEDULE SB ATTACHMENTS

Benefit Credits:

Attained Age	Before 8/1/2002 % of Pay Credited	After 8/1/2002 % of Pay Credited
Less than 25	2.0%	0.00%
25 – 29	2.5%	0.00%
30 – 34	3.0%	0.00%
35 – 39	3.5%	0.00%
40 – 44	4.0%	0.00%
45 – 49	5.0%	0.00%
50 – 54	6.0%	0.00%
55 – 59	7.0%	0.00%
60 & Over	9.0%	0.00%

Interest Equivalent Credits: Interest is credited annually to each account balance. Effective January 1, 1996, this rate is based on the GATT rate published in October of the prior year. Pro rata credit is given for less than 12 months of service.

Year	Historical Interest Credit Rates
1995	7.75%
1996	6.55%
1997	7.03%
1998	6.50%
1999	5.20%
2000	6.07%
2001	5.83%
2002	5.48%
2003	4.76%
2004	5.14%
2005	4.90%
2006	4.47%
2007	4.85%
2008	4.79%
2009	4.27%
2010	4.19%

Plan Name: Evenflo Retirement Account (ERA) Plan
EIN / PN: 31-1360477 / 001
Plan Sponsor: Evenflo Company, Inc.
Valuation Date: January 1, 2010

SCHEDULE SB ATTACHMENTS

Annual Retirement Benefits: The participant's normal, early, late retirement or disability benefit is the actuarial equivalent of the vested accumulated Account Balance. However, the benefit will never be less than the actuarial equivalent of the participant's accrued benefit under the prior plan at the date the prior plan was converted to a cash balance plan.

Normal Form of Benefit: A monthly benefit commencing on the first day of the month following the participant's retirement date and ending with the payment on the first day of the month in which the participant's death occurs, except that if the participant is married, his benefit shall be reduced and upon his death, 50% of this reduced benefit shall be paid for the remainder of the spouse's lifetime.

Early Retirement Benefit

Eligibility: age 55 with 15 years of Vesting Service.

Disability Benefit

Eligibility: later of the date the member terminates service due to total disability and the date the member is not receiving any company sponsored disability benefits.

Vested Benefits Upon Termination of Service

Vesting: 100% after 5 years of Vesting Service. After August 1, 2002 immediate 100% vesting.

Death Benefits for Participants in Active Service

In the event that a participant shall die while in active service and prior to normal retirement, the participant's beneficiary shall be entitled to receive a 100% joint and survivor annuity. A single lump sum payment equal to the accumulated account balance is available also.

Plan Name: Evenflo Retirement Account (ERA) Plan
EIN / PN: 31-1360477 / 001
Plan Sponsor: Evenflo Company, Inc.
Valuation Date: January 1, 2010

SCHEDULE SB ATTACHMENTS

Optional Forms of Retirement Income in Lieu of Normal Form

A participant may elect, prior to his date of retirement, to receive his retirement income in the normal form or in one of the following optional forms:

Option 1: Joint and 50% of Survivor Annuity with beneficiary named as joint pensioner. If married, spouse must consent.

Option 2: Joint and 2/3 Survivor with spouse or beneficiary as joint pensioner. If married, spouse must consent.

Option 3: Joint and 75% of Survivor Annuity with spouse or beneficiary as joint pensioner. If married, spouse must consent.

Option 4: Lump-Sum payment equal to the greater of the Participant's Accumulated Account Balance as of the date of distribution or the actuarial equivalent present value of the participant's accrued benefit at the date the prior plan was converted to a cash balance plan. In addition, a residual annuity will be paid to participants eligible for certain grandfathered benefits based upon the excess of the value of the grandfathered benefits over the lump sum benefit otherwise payable.

Changes in Plan Provisions since Last Actuarial Valuation

None.

Plan Name: Evenflo Retirement Account (ERA) Plan
EIN / PN: 31-1360477 / 001
Plan Sponsor: Evenflo Company, Inc.
Valuation Date: January 1, 2010

NOTICE TO TERMINATED ENROLLED ACTUARY

I, as Plan Administrator, verify that the explanation that is reproduced below or attached to this Notice is the explanation concerning your termination reported on the Schedule C (Form 5500) attached to the 2010 Form 5500, Annual Return/Report of Employee Benefit Plan for the Evenflo Retirement Account Plan (ERA). This Form 5500 is identified in line 2b by the nine-digit EIN 31-1360477 and in line 1b by the three-digit PN 001.

You have the opportunity to comment to the Department of Labor concerning any aspect of this explanation. Comments should include the name, EIN and PN of the plan and be submitted to:

Office of Enforcement
Employee Benefits Security Administration
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Plan Administrator

Date

Explanation: Reassignment of responsibilities within Towers Watson Delaware Inc.

SCHEDULE H ATTACHMENTS

The required Information is included in the
Accountants Opinion attachment

SCHEDULE H ATTACHMENTS

The required Information is included in the
Accountants Opinion attachment

SCHEDULE H ATTACHMENTS

The required Information is included in the
Accountants Opinion attachment

SCHEDULE H ATTACHMENTS

The required Information is included in the
Accountants Opinion attachment