

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>HARRIS CALORIFIC DIVISION RETIREMENT PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>04/01/1990</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>04/01/1990</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>				
1c Effective date of plan <u>04/01/1990</u>					
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>J.W. HARRIS COMPANY, INC.</u> <u>4501 QUALITY PLACE</u> <u>MASON, OH 45040-1971</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>31-0713399</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>513-754-6000</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>335900</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>31-0713399</u>	2c Sponsor's telephone number <u>513-754-6000</u>	2d Business code (see instructions) <u>335900</u>	
2b Employer Identification Number (EIN) <u>31-0713399</u>					
2c Sponsor's telephone number <u>513-754-6000</u>					
2d Business code (see instructions) <u>335900</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/17/2011	DAVID NANGLE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")

THE HARRIS PRODUCTS GROUP

2345 MURPHY BLVD.
GAINESVILLE, GA 30504-6000**3b** Administrator's EIN

31-0713399

3c Administrator's telephone number

770-536-8801

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**

228

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**

112

b Retired or separated participants receiving benefits.....**6b**

57

c Other retired or separated participants entitled to future benefits.....**6c**

46

d Subtotal. Add lines **6a**, **6b**, and **6c**.....**6d**

215

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....**6e**

10

f Total. Add lines **6d** and **6e**.....**6f**

225

g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....**6g****h** Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....**6h**

0

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

1A 1G

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

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

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

A Name of plan <u>HARRIS CALORIFIC DIVISION RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>J.W. HARRIS COMPANY, INC.</u>	D Employer Identification Number (EIN) <u>31-0713399</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>7239114</u>
b Actuarial value	2b <u>7608030</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>66</u> <u>2292074</u>
b For terminated vested participants	3b <u>44</u> <u>912920</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>256020</u>
(2) Vested benefits	3c(2) <u>3976582</u>
(3) Total active	3c(3) <u>118</u> <u>4232602</u>
d Total	3d <u>228</u> <u>7437596</u>
4 If the plan is at-risk, check the box and complete items (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>6.71</u> %
6 Target normal cost	6 <u>285081</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	
Signature of actuary	Date
<u>DANIEL P. HULTEN</u>	<u>11-06409</u>
Type or print name of actuary	Most recent enrollment number
<u>TOWERS WATSON DELAWARE INC.</u>	<u>216-937-4000</u>
Firm name	Telephone number (including area code)
<u>1001 LAKESIDE AVENUE, SUITE 1900</u> <u>CLEVELAND, OH 44114-1172</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)	587893	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	426984	0
9	Amount remaining (Item 7 minus item 8).....	160909	0
10	Interest on item 9 using prior year's actual return of <u>15.90</u> %	25585	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		1246091
b	Interest on (a) using prior year's effective rate of <u>8.09</u> %		134156
c	Total available at beginning of current plan year to add to prefunding balance		1380247
d	Portion of (c) to be added to prefunding balance.....		1380247
12	Reduction in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	186494	1380247

Part III		Funding percentages	
14	Funding target attainment percentage.....	14	81.22 %
15	Adjusted funding target attainment percentage.....	15	81.22 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	89.57 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV		Contributions and liquidity shortfalls	
18 Contributions made to the plan for the plan year by employer(s) and employees:			
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
06/30/2010	100000		
		Totals ▶	18(b) 100000 18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c 96822
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of Quarter of this plan year	
(1) 1st	(2) 2nd
0	0
(3) 3rd	(4) 4th
0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 5.03 %	2nd segment: 6.73 %	3rd segment: 6.82 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	285081
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1098803	202068
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	487149
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	186494	203833
36 Additional cash requirement (item 34 minus item 35).....	36	96822
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	96822
38 Interest-adjusted excess contributions for current year (see instructions).....	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

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

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

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

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

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

A Name of plan <u>HARRIS CALORIFIC DIVISION RETIREMENT PLAN</u>	B Three-digit plan number (PN) <u>002</u>
	C Plan sponsor's name as shown on line 2a of Form 5500 <u>J.W. HARRIS COMPANY, INC.</u>
D Employer Identification Number (EIN) <u>31-0713399</u>	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1400000	
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	5892227	8150603
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	7292227	8150603

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	7292227	8150603
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	100000	
(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)		100000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		987766
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1087766

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	229390	
(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)		229390
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		229390

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		858376
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: ERNST & YOUNG LLP

(2) EIN: 34-6565596

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		10000000
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		127174
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection.
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan <u>HARRIS CALORIFIC DIVISION RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>J.W. HARRIS COMPANY, INC.</u>	D Employer Identification Number (EIN) <u>31-0713399</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.....	<u>1</u>	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>36-1561860</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	<u>3</u>	<u>0</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	<u>6a</u>		
b Enter the amount contributed by the employer to the plan for this plan year	<u>6b</u>		
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).....	<u>6c</u>		
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): _____

FINANCIAL STATEMENTS

Harris Calorific Division Retirement Plan
December 31, 2010 and 2009, and
Year Ended December 31, 2010
With Report of Independent Auditors

Plan Sponsor and Administrator

J.W. Harris Co., Inc.
4501 Quality Place
Mason, OH 45040
(513) 754-2000

Plan Number: 002

Employer Identification Number: 31-0713399

Ernst & Young LLP



Harris Calorific Division Retirement Plan

Financial Statements

December 31, 2010 and 2009, and
Year Ended December 31, 2010

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Report of Independent Auditors

The Plan Administrator
Harris Calorific Division Retirement Plan

We were engaged to audit the accompanying statements of net assets available for benefits of Harris Calorific Division Retirement Plan as of December 31, 2010 and 2009, and the related statement of changes in net assets available for benefits for the year ended December 31, 2010. These financial statements are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Note 5, which was certified by The Northern Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the 2010 financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2010 and 2009, and for the year ended December 31, 2010, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements taken as a whole. The form and content of the information included in the financial statements, other than that derived from the investment information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States 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.

Ernst & Young LLP

October 3, 2011

Harris Calorific Division Retirement Plan

Statements of Net Assets Available for Benefits

	December 31,	
	2010	2009
Assets		
Investments, at fair value:		
Interest in The Lincoln Electric Company		
Master Retirement Trust	\$ 8,150,603	\$ 5,892,227
Contributions receivable	-	1,400,000
Net assets available for benefits	<u>\$ 8,150,603</u>	<u>\$ 7,292,227</u>

See notes to financial statements

Harris Calorific Division Retirement Plan

Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2010

Additions

Sponsor contributions	\$ 100,000
Net investment income from the Master Trust	<u>987,766</u>
Total additions	<u>1,087,766</u>

Deductions

Benefits paid to participants	<u>229,390</u>
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Net increase	858,376
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Net assets available for benefits at beginning of year	<u>7,292,227</u>
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Net assets available for benefits at end of year	<u><u>\$ 8,150,603</u></u>
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See notes to financial statements

Harris Calorific Division Retirement Plan

Notes to Financial Statements

Note 1 – Description of the Plan

The following brief description of the Harris Calorific Division Retirement Plan (as amended, “the Plan”) is provided for general information only. Information about the Plan Agreement, the vesting and benefit provisions, and the Pension Benefit Guaranty Corporation’s (“PBGC”) benefit guarantee is contained in the Summary Plan Description. Participants should refer to the Summary Plan Description for more complete information. Copies of the Summary Plan Description are available from J.W. Harris Co., Inc. (“the Company”), which is the Plan administrator and Plan sponsor.

The Plan is a noncontributory defined benefit plan providing retirement benefits for employees who are employed by the Company in its Harris Calorific Division (Harris Calorific, Inc. prior to May 1, 2006 or the Harris Calorific Division of the Lincoln Electric Company prior to January 1, 1999) or Smart Force LLC who meet certain requirements as to age and length of service. Plan eligibility is limited to U.S. employees hired prior to May 1, 2007.

The Company contributes such amounts as deemed necessary on an actuarial basis to provide sufficient assets to meet the benefits to be paid to Plan participants. The Company’s present intention is to make contributions in amounts sufficient to annually fund the minimum requirements of the Employee Retirement Income Security Act of 1974 (“ERISA”). The Plan has met the minimum funding requirements of ERISA. The contributions of the Company are made in amounts sufficient to fund the Plan’s current service costs on a current basis and to fund past service costs, if any, over various amortization periods ranging from five to 30 years as permissible by ERISA. The Company has the right, under the Plan, to discontinue such contributions at any time.

While the Company has not expressed any intent to terminate the Plan, it is free to do so at any time subject to the provisions of ERISA. However, should the Plan terminate at some future time, net assets generally will not be available on a pro rata basis to provide participants’ benefits. Whether a particular participant’s accumulated plan benefit will be paid depends on both the priority of those benefits and the level 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 guarantee while other benefits may not be provided for at all.

The Plan has been under an audit by the Department of Labor (“DOL”) which began in October, 2008. This audit is substantially complete and we expect to receive a no action letter from the DOL in the near future.

Administrative Expenses

Administrative expenses incurred for actuarial, legal, accounting and other professional fees are paid directly out of Plan assets, unless otherwise paid by the Company on behalf of the Plan.

Harris Calorific Division Retirement Plan

Notes to Financial Statements (continued)

Note 2 – Significant Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan and The Lincoln Electric Company Master Retirement Trust (“the Master Trust”) have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States (“GAAP”).

Valuation of Investments

The assets of the Plan are held in the Master Trust with The Northern Trust Company (“the Trustee”). The Plan’s interest in the Master Trust is recorded at fair value which is based on values as determined by the Trustee in accordance with the trust agreement. The Master Trust provides a medium for investing the pooled assets of the Plan and The Lincoln Electric Company Retirement Annuity Program. Investment income, gains and losses, and trustee and management expenses relating to the Master Trust are allocated to the individual plans based upon average monthly balances invested by each plan.

Securities traded on a national securities exchange are valued at the last reported sales price on the last business day of the plan year. Investments traded in the over-the-counter market and listed securities for which no sale was reported on that date are valued at the average of the last reported bid and ask prices. The fair values of the collective trusts, 103-12 investments and short-term investment funds are valued at their respective net asset values as reported by the funds. The fair values of certain participation units owned by the Master Trust in the nonpooled separate account are based on quoted redemption values on the last business day of the plan year. Investments in the nonpooled separate account whose fair values were not readily determinable on an open market were determined by the investment manager using alternative valuation techniques including the discounted value of estimated future cash flows.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits (see Note 4) are those estimated future periodic payments that are attributable, under the Plan’s provisions, to services rendered by employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to retired or terminated employees or their beneficiaries and present employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries are based on various plan benefit formulas, as defined in the Plan document, depending upon the date that retirement, death or termination of employment occurred. The accumulated plan benefits for active employees are based on current formulas as defined in the Plan document. Benefits payable under all types of circumstances (i.e., retirement, death, disability and termination of employment) are included to the extent they are deemed attributable to employee service rendered to the valuation date.

Harris Calorific Division Retirement Plan

Notes to Financial Statements (continued)

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Note 3 – New Accounting Pronouncements

New Accounting Standards Adopted:

In January 2010, the Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update (“ASU”) 2010-06, “*Fair Value Measurements and Disclosures (Topic 820): Improving Disclosures about Fair Value Measurements.*” ASU 2010-06 amends Accounting Standards Codification (“ASC”) 820-10-50 to require additional information to be disclosed principally with respect to Level 3 fair value measurements and transfers to and from Level 1 and Level 2 measurements. In addition, enhanced disclosure is required concerning inputs and valuation techniques used to determine Level 2 and Level 3 fair value measurements. The new disclosures and clarifications of existing disclosures, as required by ASU 2010-06, are effective for periods beginning after December 15, 2009, except for the disclosures about purchases, sales, issuances and settlements in the roll forward of activity in Level 3 fair value instruments. Those disclosures are effective for periods beginning after December 15, 2010. The provisions of ASU 2010-06 were adopted on January 1, 2010 and did not have a significant impact on the Plan’s financial statements.

New Accounting Standards to be Adopted:

In May 2011, the FASB issued ASU No. 2011-04, “*Fair Value Measurement (Topic 820): Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRS’s.*” ASU 2011-04 amends ASC Topic 820, resulting in common fair value measurement and disclosure requirements in GAAP and International Financial Reporting Standards (“IFRS”). Consequently, the amendments change the wording used to describe many of the requirements in GAAP for measuring fair value and for disclosing information about fair value measurements. These amendments are to be applied prospectively and are effective for periods beginning after December 15, 2011. Early application is not permitted. The Plan is currently evaluating the impact of the adoption of ASU 2011-04 on the Plan’s financial statements.

Note 4 – Accumulated Plan Benefits

The Plan’s actuary, Towers Watson Delaware Inc., estimates the actuarial present value of accumulated plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by participants to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as

Harris Calorific Division Retirement Plan

Notes to Financial Statements (continued)

death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The actuarial present value of accumulated plan benefits as of December 31 is as follows:

	<u>2010</u>	<u>2009</u>
Vested benefits:		
Participants currently receiving payments	\$ 2,099,433	\$ 1,968,809
Other participants	4,284,800	3,781,399
Total vested benefits	6,384,233	5,750,208
Nonvested benefits	160,191	184,601
Total actuarial present value of accumulated plan benefits	<u>\$ 6,544,424</u>	<u>\$ 5,934,809</u>

The changes in the actuarial present value of accumulated plan benefits during the year ended December 31, 2010 are as follows:

	<u>Year Ended December 31, 2010</u>
Balance at beginning of year	\$ 5,934,809
Increase (decrease) during the year attributable to:	
Decrease in the discount period	482,747
Actuarial losses	20,332
Benefits accumulated	214,224
Benefits paid to participants	(229,390)
Assumption changes	121,702
Balance at end of year	<u>\$ 6,544,424</u>

Significant assumptions underlying the actuarial computations are:

Assumed rate of return	8.0% per annum
Actuarial method	The Projected Unit Credit Cost Method
Mortality basis	RP-2000 Mortality Table with projected 10 years using Scale AA
Retirement ages	65 or five years of employment, if later

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.

Harris Calorific Division Retirement Plan

Notes to Financial Statements (continued)

Note 5 – Investments

All investment information disclosed in the accompanying financial statements, including the value of interest in the Master Trust held at December 31, 2010 and 2009, and net investment gain from the Master Trust for the year ended December 31, 2010, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the Trustee.

Information provided by the Plan administrator and certified as complete and accurate by the Trustee, which has not been audited by independent auditors, is summarized below:

***Statements of Net Assets Available to Participating Plans -
The Lincoln Electric Company Master Retirement Trust***

	December 31,	
	2010	2009
Investments, at fair value:		
Corporate stock	\$ 109,976,920	\$ 87,615,933
Insurance company nonpooled separate account	33,052,374	47,039,045
Common trusts and 103-12 investment	517,146,961	444,175,033
Private equity funds	9,020,808	4,518,589
Total investments	669,197,063	583,348,600
Income receivable	1,851,318	984,478
Net assets available to participating plans	<u>\$ 671,048,381</u>	<u>\$ 584,333,078</u>
Plan's interest	\$ 8,150,603	\$ 5,892,227
Percentage of ownership	1.21%	1.01%

Harris Calorific Division Retirement Plan

Notes to Financial Statements (continued)

***Statement of Changes in Net Assets Available to Participating Plans -
The Lincoln Electric Company Master Retirement Trust***

	Year Ended December 31, 2010
Net assets available to participating plans at beginning of year	\$ 584,333,078
Additions:	
Interest income	937,981
Sponsor contributions	41,500,000
Dividend income	2,110,827
Total additions	<u>44,548,808</u>
Deductions:	
Investment advisory and management fees	2,765,962
Net transfers to participating plans	33,704,646
Total deductions	<u>36,470,608</u>
Net realized and unrealized increase in aggregate fair value of investments	<u>78,637,103</u>
Net assets available to participating plans at end of year	<u><u>\$ 671,048,381</u></u>

Net transfers to participating plans represent benefit payments that are recorded directly in the participating plan's financial statements.

	Year Ended December 31, 2010
Net realized and unrealized increase in aggregate fair value of investments:	
Corporate stock	\$ 22,703,012
Insurance company nonpooled separate account	209,634
Common trusts and 103-12 investment	56,025,231
Private equity funds	(300,774)
	<u>\$ 78,637,103</u>

Harris Calorific Division Retirement Plan

Notes to Financial Statements (continued)

Note 6 – Income Tax Status

The Plan has received a determination letter from the Internal Revenue Service (“IRS”) dated October 1, 2003 stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (“the Code”), and, therefore, the related trust is exempt from taxation. Subsequent to this determination by the IRS the Plan was amended. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan, as amended, is qualified and the related trust is tax exempt. As such, there are no uncertain tax positions taken or expected to be taken. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 7 – Transactions with Parties-in-Interest

During 2010, certain fees were paid by the Plan for actuarial, accounting and other services rendered by parties-in-interest.

Note 8 – Risks and Uncertainties

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

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

Note 9 – Fair Value Measurement

Fair value is defined as 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 (exit price). The following hierarchy is used to classify the inputs used to measure fair value:

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
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Harris Calorific Division Retirement Plan

Notes to Financial Statements (continued)

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specific (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

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

Harris Calorific Division Retirement Plan

Notes to Financial Statements (continued)

The following tables set forth by level within the fair value hierarchy the Master Trust's assets at fair value as of December 31, 2010 and 2009:

Master Trust Assets at Fair Value as of December 31, 2010				
	Level 1	Level 2	Level 3	Total
Corporate stock (1)	\$109,976,920	\$ -	\$ -	\$109,976,920
Insurance company nonpooled separate account (2):				
Cash and cash equivalents	-	21,756,705	-	21,756,705
Corporate and other obligations	-	9,806,191	1,489,478	11,295,669
Common trusts and 103-12 investment (3)	-	517,146,961	-	517,146,961
Private equity funds	-	-	9,020,808	9,020,808
Total	\$109,976,920	\$548,709,857	\$ 10,510,286	\$669,197,063

Master Trust Assets at Fair Value as of December 31, 2009				
	Level 1	Level 2	Level 3	Total
Corporate stock (1)	\$ 87,615,933	\$ -	\$ -	\$ 87,615,933
Insurance company nonpooled separate account (2):				
Cash and cash equivalents	-	33,547,200	-	33,547,200
Corporate and other obligations	-	11,792,483	1,699,362	13,491,845
Common trusts and 103-12 investment (3)	-	444,175,033	-	444,175,033
Private equity funds	-	-	4,518,589	4,518,589
Total	\$ 87,615,933	\$489,514,716	\$ 6,217,951	\$583,348,600

- (1) This investment category includes publicly traded equity investments directly held by the Plan.
- (2) The insurance company nonpooled separate account is focused on capital preservation and invests in fixed-income securities and money market instruments.
- (3) Common trusts and the 103-12 investment are comprised of a number of investment funds that invest in a diverse portfolio of assets including equity securities, corporate and governmental bonds, equity and credit indexes and money markets.

Harris Calorific Division Retirement Plan

Notes to Financial Statements (continued)

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

	Insurance Company Nonpooled Separate Account	Private Equity Funds	Total
Balance at beginning of year	\$ 1,699,362	\$ 4,518,589	\$ 6,217,951
Purchases, issuances and settlements, net	(467,898)	4,802,993	4,335,095
Realized and unrealized gains (losses)	258,014	(300,774)	(42,760)
Balance at end of year	<u>\$ 1,489,478</u>	<u>\$ 9,020,808</u>	<u>\$ 10,510,286</u>
The amount of total gains (losses) during the period attributable to the change in unrealized gains (losses) relating to Level 3 net assets still held at the reporting date	<u>\$ 371,147</u>	<u>\$ (300,774)</u>	<u>\$ 70,373</u>

Harris Calorific Division Retirement Plan

Notes to Financial Statements (continued)

The following table sets forth a summary of the Plan's investments for which fair value is estimated using the net asset value per share as of December 31, 2010:

Investment	Fair Value Estimated Using Net Asset Value Per Share				
	Fair Value	Unfunded Commitment	Redemption Frequency	Remaining Life	Redemption Notice Period
Common trusts:					
Northern Trust Collective Daily S&P 500 Equity Index Fund - Lending (1)	\$ 206,297,263	\$ -	Daily	N/A	1 day
Aberdeen Core Plus Alpha 30YR Maturity Portfolio (2)	95,108,334	-	Daily	N/A	None
AllianceBernstein International All-Country Blend Series (3)	59,221,915	-	Weekly	N/A	10 days
BlackRock Long Term Credit Bond Index (4)	84,965,536	-	Daily	N/A	None
103-12 investment (5)	71,553,913	-	Monthly	N/A	10 days
Private equity funds (6)	9,020,808	40,184,762	N/A	10-13 years	N/A
	<u>\$ 526,167,769</u>	<u>\$ 40,184,762</u>			

- (1) Fund strategies seek to provide investment results that approximate the overall performance of the common stocks included in the Standard and Poor's 500 Composite Stock Price Index.
- (2) Fund strategies seek to outperform the Barclays Capital 30 year U.S. Dollar Interest Rate Swap Index net of fees over a full market cycle (three to five years).
- (3) Trust strategies seek to achieve long-term capital growth through investment in equity securities of non-U.S. companies.
- (4) Fund strategies seek to track the performance of its benchmark, the Barclays Capital Long Credit Bond Index.
- (5) Fund strategies seek to achieve long-term capital appreciation and a return in excess of that achieved by the Morgan Stanley Capital International Europe Australasia Far East Index – Total Return.
- (6) Consists of four funds seeking capital appreciation by investing in private equity investment partnerships and venture capital companies. Redemption of investments is not permitted during the life of the funds. Distributions of investments are received through liquidation of the funds' underlying assets.

Note 10 – Subsequent Events

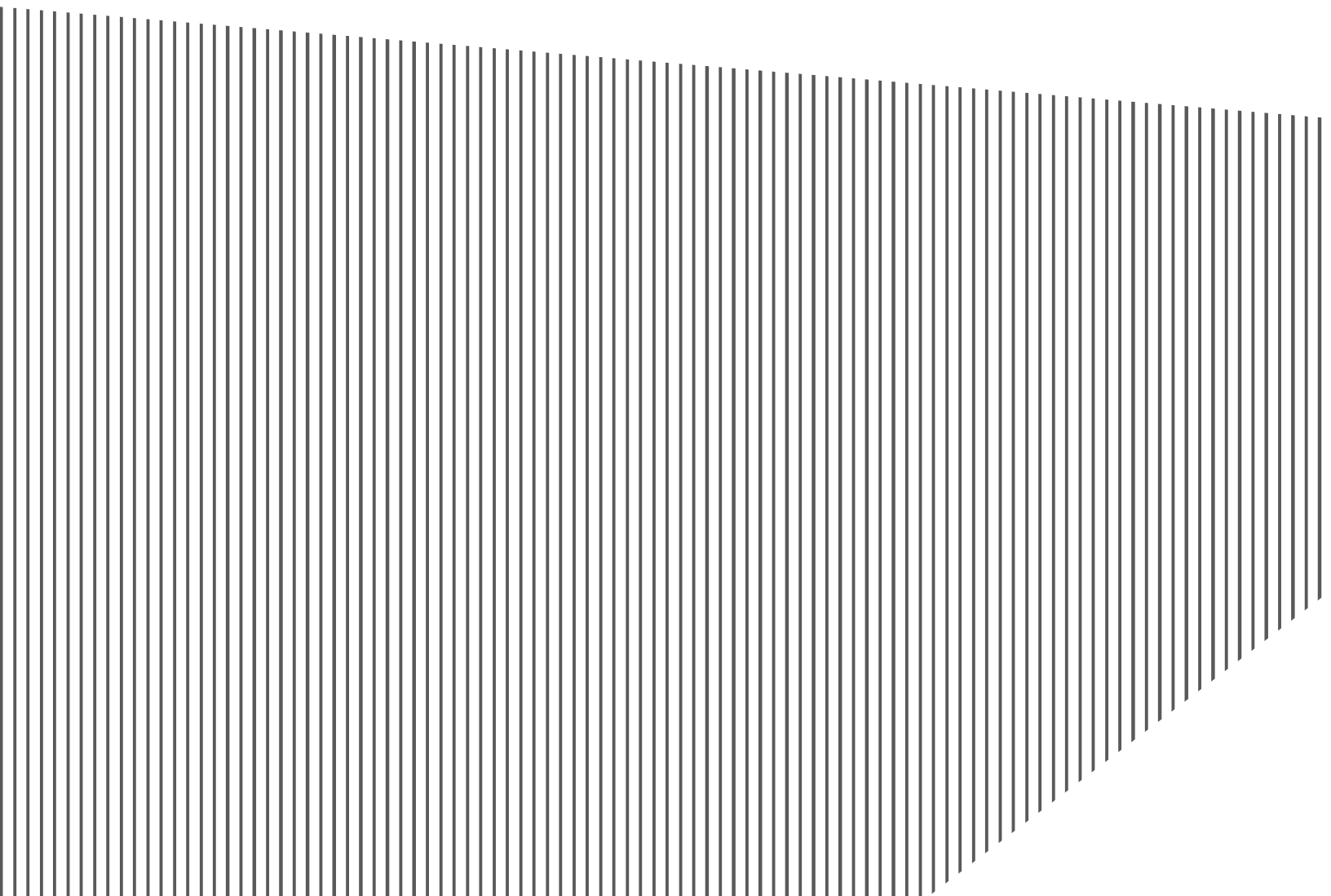
There were no subsequent events related to the Plan. Subsequent events were evaluated through the issuance date of the Plan's financial statements on October 3, 2011.

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SCHEDULE SB ATTACHMENTS

Statement by Enrolled Actuary

Plan Sponsor	J.W. Harris Company, Inc.
EIN/PN	31-0713399/002
Plan Name	Harris Calorific Division Retirement Plan
Valuation Date	January 1, 2010
Enrolled Actuary	Daniel P. Hulten
Enrollment Number	11-06409

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.

Plan Name:	Harris Calorific Division Retirement Plan
EIN / PN:	31-0713399 / 002
Plan Sponsor:	J.W. Harris Company, Inc.
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 11
Explanation of Interest Adjustment for Excess Contributions
under Special Final Rule
as of January 1, 2010

11. Prior Year's excess Contributions to be added to Prefunding Balance	
a. Excess Contributions and Replenishment	
(i) Excess contributions (item 38 from prior year)	819,107
(ii) Portion of carryover balance used that is eligible to be replenished	426,984
(iii) Total excess contributions and Replenishment	<u>1,246,091</u>
b. Interest	
(i) Interest on a(i) using prior years effective rate of 8.09%	66,266
(ii) Interest on a(ii) using prior year's actual return of 15.90%	67,890
(iii) Total Interest	<u>134,156</u>
c. Total available at beginning of current plan year to add to prefunding balance (Item 11a(iii) + Item 11b(iii))	1,380,247
d. Portion of (c.) to be added to prefunding balance	1,380,247

Plan Name: Harris Calorific Division Retirement Plan
EIN / PN: 31-0713399 / 002
Plan Sponsor: J.W. Harris 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 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.

As of the January 1, 2010 valuation date, the weighted average retirement age is 65.

Plan Name: Harris Calorific Division Retirement Plan
EIN / PN: 31-0713399 / 002
Plan Sponsor: J.W. Harris 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		30 to 34		35 to 39		40 & Over	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	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		0		0		0	
25 - 29	0		0		0		0		0		0		0		0		0		0	
30 - 34	0		0		0		0		1		0		0		0		0		0	
35 - 39	0		2		1		2		1		0		0		0		0		0	
40 - 44	0		1		4		1		4		0		0		0		0		0	
45 - 49	0		0		4		2		10		0		0		0		0		0	
50 - 54	0		1		5		4		8		0		0		0		0		0	
55 - 59	0		3		3		3		12		0		0		0		0		0	
60 - 64	0		1		0		0		9		0		0		0		0		0	
65 - 69	0		0		0		0		5		0		0		0		0		0	
70 & Over	0		0		0		0		0		0		0		0		0		0	

Plan Name: Harris Calorific Division Retirement Plan
 EIN / PN: 31-0713399 / 002
 Plan Sponsor: J.W. Harris 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	305,735	7	305,735	51,453
2	Shortfall	01/01/2009	848,780	6	793,068	150,615
Total					1,098,803	202,068

Plan Name: Harris Calorific Division Retirement Plan
EIN / PN: 31-0713399 / 002
Plan Sponsor: J.W. Harris Company, Inc.
Valuation Date: January 1, 2010

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions and Methods

Plan Sponsor

J.W. Harris Company, Inc.

EIN/PN

31-0713399/002

Discount Rates

Current plan year PPA effective interest rate: 6.71%

Prior plan year PPA effective interest rate: 8.09%

3-Segment Rates

Applicable month: September

Transition election: No

Assumed Cost of Living Adjustments

None.

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 \$1,477.

Plan Name: Harris Calorific Division Retirement Plan
EIN / PN: 31-0713399 / 002
Plan Sponsor: J.W. Harris Company, Inc.
Valuation Date: January 1, 2010

SCHEDULE SB ATTACHMENTS

Mortality

For all participants the prescribed mortality assumption under IRC §430(h)(3)(A) using static tables with separate mortality rates for annuitants and non-annuitants.

Retirement

It is assumed that participants will retire upon becoming eligible for normal retirement.

Disability rates

Wyatt 1985 Disability Study Class 1 male and female rates.

Compensation increases

For purposes of determining the target normal cost, compensation is assumed to increase by 4.00% during the plan year. For purposes of determining the additional funding target for maximum deductible contribution purposes, compensation is assumed to increase by 4.00% per year, compounded annually.

Future increases in Social Security

N/A.

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 Section 415. Plan compensation is limited to the maximum presently allowed under IRC Section 401(a)(17). No provision is made for future increases in the maximum annual benefit or compensation limit.

Representative termination rates (not due to disability, retirement or mortality)

Attained Age	Annual Termination per 100 employees
20	18.6
25	13.6
30	10.1
35	7.9
40	6.5
45	5.5
50	4.5
55 and over	0.0

Plan Name: Harris Calorific Division Retirement Plan
EIN / PN: 31-0713399 / 002
Plan Sponsor: J.W. Harris Company, Inc.
Valuation Date: January 1, 2010

SCHEDULE SB ATTACHMENTS

Form of payment

It is assumed that all participants will elect a single life annuity.

Marriage

It is assumed that 85% of male participants and 50% of female participants are married. In addition, male spouses are assumed to be three years older than female spouses.

Employees

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

Compensation for plan participants

Compensation assumed paid in the current year beginning on the valuation date equals the actual plan compensation paid in the prior year increased by 4%.

Asset 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 receivable 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 8.00%, 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 6.43%, which is the lesser of the anticipated rate of return on assets for the plan year, equal to 8.00%, and the applicable limitation for the plan year, equal to 6.43%. 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 by the Company as of the valuation date. Data on persons receiving benefits was supplied by the plan trustee.

Plan Name: Harris Calorific Division Retirement Plan
EIN / PN: 31-0713399 / 002
Plan Sponsor: J.W. Harris Company, Inc.
Valuation Date: January 1, 2010

SCHEDULE SB ATTACHMENTS

Tax policy

The actuarial valuation performed for the plan year ending December 31, 2010 is used to determine the maximum deductible contribution for the tax year ending December 31, 2010.

Benefits not included in valuation

None.

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 the nearest 0.01% to be consistent with the rounding specified 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:	Harris Calorific Division Retirement Plan
EIN / PN:	31-0713399 / 002
Plan Sponsor:	J.W. Harris Company, Inc.
Valuation Date:	January 1, 2010

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 25 Change in Method

This valuation is based on the September 2009 3-segment yield curve using a 24-month average. Results for the 2009 plan year were based on the full yield curve for the month of October 2008. For 2010, a change in the interest rate basis does not require IRS approval.

The 2010 funding results reflect an average asset value based on the annual asset values as of the current and two prior valuation dates. This method was adapted effective January 1, 2010 pursuant to IRS Notice 2009-22 which grants automatic approval for this change. Results for the 2009 plan year were based on the market value of assets.

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: Harris Calorific Division Retirement Plan
EIN / PN: 31-0713399 / 002
Plan Sponsor: J.W. Harris Company, Inc.
Valuation Date: January 1, 2010

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Principal Plan Provisions

Plan Sponsor

J.W. Harris Company, Inc.

Plan

Harris Calorific Division Retirement Plan

Effective Date and Most Recent Amendment

April 1, 1990 (most recently amended effective January 1, 2008).

Plan Year

January 1 through December 31 (first plan year was April 1, 1990 – December 31, 1990).

Coverage and Participation

An employee is eligible to participate in the plan the first day of the Plan Year following employment provided 1,000 hours are worked in the first year of employment. If an employee fails to attain the necessary 1,000 hours during the first year of employment, such employee will become a Participant as of the first day of the Plan Year following a Plan Year in which 1,000 hours are completed. Employees hired after May 1, 2007 are excluded from plan participation.

Normal Retirement Benefit

Normal Retirement Date: A participant is eligible for a Normal Retirement benefit upon attainment of age 65 or the fifth anniversary of hire, if later.

Benefit Formula: The Normal Retirement benefit is a monthly annuity benefit equal to 1/12 of 1-1/2% of base compensation earned while a Participant after April 1, 1990. Effective for accruals on or after January 1, 2008, participants electing employer provided defined contribution benefits cease accruals under this plan. Base compensation shall include base salary and/or wages plus overtime (excluding bonuses) and shall not exceed the IRC Section 401(a)(17) compensation limit.

Plan Name: Harris Calorific Division Retirement Plan
EIN / PN: 31-0713399 / 002
Plan Sponsor: J.W. Harris Company, Inc.
Valuation Date: January 1, 2010

SCHEDULE SB ATTACHMENTS

Early Retirement Benefit

Eligibility: A participant is eligible for an Early Retirement benefit if employment with the Company terminates after attainment of age 55 with 10 years of vesting service.

Benefit: The Early Retirement benefit is a monthly annuity benefit equal to the accrued benefit as calculated like the Normal Retirement benefit above payable at age 65. An immediate benefit is available actuarially reduced (based on the UP-1984 Mortality Table and a 6.0% interest rate) for early commencement. The estimated benefit percent starting at age 60 is 60% and the estimated benefit percent starting at age 55 is 39%.

Disability Benefit

Eligibility: A participant is eligible for a Disability Retirement benefit if employment with the Company is terminated due to a Total Disability with 10 years of vesting service.

Benefit: The Disability Retirement benefit is a monthly annuity benefit equal to the accrued benefit as calculated like the Normal Retirement benefit above payable monthly after a six month wait without reduction for earlier commencement until normal Retirement or recovery from Total Disability, whichever is earlier.

Vested Benefits upon Termination of Service

Vesting: A participant is eligible for a Vested Terminated benefit with 5 years of vesting service.

Benefit: The Vested Terminated benefit is a monthly annuity benefit equal to the accrued benefit as calculated like the Normal Retirement benefit above payable at age 65. Early commencement is available for participants who had completed 10 years of vesting service upon attainment of age 55 on an actuarially reduced basis.

Death Benefits for Participants in Active Service

Eligibility: A vested participant who dies prior to his/her Annuity Starting Date (age 65 for disabled retirees) is eligible for a Pre-Retirement Surviving Spouse's Annuity provided he/she has been married for at least one year.

Benefit: The Pre-Retirement Surviving Spouse's Annuity is a monthly pension commencing immediately to an eligible surviving spouse, based on the accrued Normal Retirement benefit to date of death. The benefit is actuarially reduced for early commencement and 100% Joint and Survivor coverage.

Plan Name: Harris Calorific Division Retirement Plan
EIN / PN: 31-0713399 / 002
Plan Sponsor: J.W. Harris Company, Inc.
Valuation Date: January 1, 2010

SCHEDULE SB ATTACHMENTS

Normal Form of Payment

The Normal, Early and Vested Terminated benefits will be payable to the participant for his/her lifetime; however, if such participant is married on his/her benefit starting date, the benefit will be payable under the actuarially equivalent 100% Joint and Survivor form.

Optional Forms of Retirement Income in Lieu of Normal Form

Benefits are available under actuarially equivalent optional forms. These include 50% and 100% Joint and Survivor options and 5, 10, 15 and 20 year certain and continuous options.

Changes in Plan Provisions since Last Actuarial Valuation

There have been no changes to the principal provisions other than the legislative change in the IRC Qualified Plan Compensation limit.

Plan Name: Harris Calorific Division Retirement Plan
EIN / PN: 31-0713399 / 002
Plan Sponsor: J.W. Harris Company, Inc.
Valuation Date: January 1, 2010

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

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

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

A Name of plan <u>Harris Calorific Division Retirement Plan</u>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">B Three-digit plan number (PN) ►</td> <td style="width:40%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2" style="height: 20px;"></td> </tr> </table>	B Three-digit plan number (PN) ►	<u>002</u>		
B Three-digit plan number (PN) ►	<u>002</u>				
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>J.W. Harris Company, Inc.</u>	D Employer Identification Number (EIN) <u>31-0713399</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>1</u> Day <u>1</u> Year <u>2010</u>		
2	Assets:		
	a Market value.....	2a	7,239,114
	b Actuarial value.....	2b	7,608,030
3	Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	66
	b For terminated vested participants	3b	44
	c For active participants:		
	(1) Non-vested benefits.....	3c(1)	256,020
	(2) Vested benefits.....	3c(2)	3,976,582
	(3) Total active	3c(3)	118
	d Total.....	3d	228
4	If the plan is at-risk, check the box and complete items (a) and (b) ☐		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	6.71 %
6	Target normal cost.....	6	285,081

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>Daniel P. Hulten</u> Signature of actuary	<u>09/28/2011</u> Date
	<u>Daniel P. Hulten</u> Type or print name of actuary	<u>11-06409</u> Most recent enrollment number
	<u>Towers Watson Delaware Inc.</u> Firm name	<u>(216) 937-4000</u> Telephone number (including area code)
	<u>1001 Lakeside Avenue, Suite 1900</u> Address of the firm	
	<u>Cleveland OH 44114-1172</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)	587,893	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	426,984	0
9 Amount remaining (Item 7 minus Item 8).....	160,909	0
10 Interest on item 9 using prior year's actual return of <u>15.90</u> %	25,585	
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		1,246,091
b Interest on (a) using prior year's effective rate of <u>8.09</u> %		134,156
c Total available at beginning of current plan year to add to prefunding balance		1,380,247
d Portion of (c) to be added to prefunding balance.....		1,380,247
12 Reduction in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	186,494	1,380,247

Part III Funding percentages

14 Funding target attainment percentage.....	14	81.22 %
15 Adjusted funding target attainment percentage.....	15	81.22 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	89.57 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
06/30/2010	100,000				
Totals ►			18(b)	100,000	18(c) 0

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

a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	96,822

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: 5.03 %	2nd segment: 6.73 %	3rd segment: 6.82 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	285,081
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1,098,803	202,068
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	34	487,149
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	186,494	203,833
		Total balance
36 Additional cash requirement (item 34 minus item 35)	36	96,822
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37	96,822
38 Interest-adjusted excess contributions for current year (see instructions)	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	0
40 Unpaid minimum required contribution for all years	40	0