

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

Part I	Annual Report Identification Information		
For calendar plan year 2010 or fiscal plan year beginning <u>10/01/2010</u> and ending <u>08/22/2011</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>LEROI INTERNATIONAL, INC. PENSION PLAN FOR UNION EMPLOYEES</u>	1b Three-digit plan number (PN) ▶	<u>002</u>
		1c Effective date of plan	<u>10/01/1991</u>
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)			
<u>LEROI INTERNATIONAL, INC.</u>			
<u>1800 GARDNER EXPRESSWAY</u>			
<u>QUINCY, IL 62305</u>			
	2b Employer Identification Number (EIN)	<u>31-1326044</u>	
	2c Sponsor's telephone number	<u>217-222-5400</u>	
	2d Business code (see instructions)	<u>333200</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.	02/21/2012	CARL BECKER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	02/21/2012	CARL BECKER
	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") LEROI INTERNATIONAL, INC. 1800 GARDNER EXPRESSWAY QUINCY, IL 62305	3b Administrator's EIN 31-1326044 3c Administrator's telephone number 217-222-5400
---	---

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	123
---	----------	-----

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	0
b Retired or separated participants receiving benefits.....	6b	
c Other retired or separated participants entitled to future benefits.....	6c	
d Subtotal. Add lines 6a , 6b , and 6c	6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	
f Total. Add lines 6d and 6e	6f	0
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	

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:

1B 1G 1I

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 10/01/2010 and ending 08/22/2011

▶ **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>LEROI INTERNATIONAL, INC. PENSION PLAN FOR UNION EMPLOYEES</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>LEROI INTERNATIONAL, INC.</u>	D Employer Identification Number (EIN) <u>31-1326044</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>10</u> Day <u>01</u> Year <u>2010</u>	
2 Assets:	
a Market value	2a <u>1453727</u>
b Actuarial value	2b <u>1453727</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>83</u> <u>1167878</u>
b For terminated vested participants	3b <u>40</u> <u>498786</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>0</u>
(3) Total active	3c(3) <u>0</u>
d Total	3d <u>123</u> <u>1666664</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>6.09</u> %
6 Target normal cost	6 <u>0</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>01/19/2012</u>
Signature of actuary	Date
<u>STEPHEN J. PRULLAGE</u>	<u>11-04382</u>
Type or print name of actuary	Most recent enrollment number
<u>BUCK CONSULTANTS, LLC</u>	<u>972-628-6800</u>
Firm name	Telephone number (including area code)
<u>14911 QUORUM DRIVE, SUITE 200</u> <u>DALLAS, TX 75254-7534</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)	55896	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8).....	55896	0
10	Interest on item 9 using prior year's actual return of <u>0.28</u> %	157	0
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>6.61</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.....	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	56053	0

Part III		Funding percentages	
14	Funding target attainment percentage.....	14	83.86 %
15	Adjusted funding target attainment percentage.....	15	83.86 %
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	98.33 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

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

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c 0
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of Quarter of this plan year	
(1) 1st	(2) 2nd
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: 3.61 %	2nd segment: 6.20 %	3rd segment: 6.53 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	0
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	202323	29529
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	29529
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	29529	0
36 Additional cash requirement (item 34 minus item 35).....	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	0
38 Interest-adjusted excess contributions for current year (see instructions).....	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	

<div>SCHEDULE D</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div>		<div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2010</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2010 or fiscal plan year beginning 10/01/2010 and ending 08/22/2011					
A Name of plan LEROI INTERNATIONAL, INC. PENSION PLAN FOR UNION EMPLOYEES				B Three-digit plan number (PN) ▶ 002	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 LEROI INTERNATIONAL, INC.				D Employer Identification Number (EIN) 31-1326044	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: COMERICA SHORT TERM INVESTMENT FUND					
b Name of sponsor of entity listed in (a): COMERICA BANK					
c EIN-PN 38-2217511-001		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 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 code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see	

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

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

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

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

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

For calendar plan year 2010 or fiscal plan year beginning **10/01/2010** and ending **08/22/2011**

A Name of plan LEROI INTERNATIONAL, INC. PENSION PLAN FOR UNION EMPLOYEES	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 LEROI INTERNATIONAL, INC.	D Employer Identification Number (EIN) 31-1326044	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	455	
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)	1453271	
(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)		
(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	1453726	0

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	1453726	0
---	-----------	---------	---

Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(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)		0

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)		-53046
(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)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		-53046

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	107635	
(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)		107635
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		107635

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-160681
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		1293045

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: RUBINBROWN LLP

(2) EIN: 43-0765316

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	
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: 0

- 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)
GARDNER DENVER, INC. PENSION PLAN	76-0419383	001

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 10/01/2010 and ending 08/22/2011

A Name of plan <u>LEROI INTERNATIONAL, INC. PENSION PLAN FOR UNION EMPLOYEES</u>	B Three-digit plan number (PN) ► <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LEROI INTERNATIONAL, INC.</u>	D Employer Identification Number (EIN) <u>31-1326044</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>38-6457728</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>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	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):

LEROI INTERNATIONAL, INC.
PENSION PLAN
FOR UNION EMPLOYEES
FINANCIAL STATEMENTS
AUGUST 22, 2011

Index

Page

Independent Auditors' Report.....	1
--	----------

Financial Statements

Statement Of Net Assets Available For Benefits	2
--	---

Statement Of Changes In Net Assets Available For Benefits	3
--	---

Statement Of Accumulated Plan Benefits.....	4
---	---

Statement Of Changes In Accumulated Plan Benefits	5
--	---

Notes To Financial Statements.....	6 - 12
------------------------------------	--------

Supplemental Schedule

Schedule Of Reportable Transactions	13
---	----



RubinBrown LLP
Certified Public Accountants
& Business Consultants

One North Brentwood
Saint Louis, MO 63105

T 314.290.3300
F 314.290.3400

W rubinbrown.com
E info@rubinbrown.com

Independent Auditors' Report

The Benefits Committee
Gardner Denver, Inc.
LeRoi International, Inc. Pension Plan
for Union Employees
Quincy, Illinois

We were engaged to audit the financial statements and supplemental schedule of the LeRoi International, Inc. Pension Plan for Union Employees (the Plan) as of August 22, 2011 and September 30, 2010 and for the period beginning October 1, 2010 and ended August 22, 2011, and for the year ended September 30, 2010, as listed in the accompanying index. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Comerica Bank, the Custodian for the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the Custodian held the Plan's investment assets and executed investment transactions. The Plan Administrator has obtained a certification from the Custodian as of August 22, 2011 and September 30, 2010, and for the period beginning October 1, 2010 and ended August 22, 2011 and for the year ended September 30, 2010, that the information provided to the Plan Administrator by the Custodian is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the investment information certified by the Custodian, has 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 Employee Retirement Income Security Act of 1974.

RubinBrown LLP

St. Louis, Missouri
January 16, 2012

LEROI INTERNATIONAL, INC.
PENSION PLAN FOR UNION EMPLOYEES

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

	August 22, 2011	September 30, 2010
Assets		
Investments - At Fair Value	\$ —	\$ 1,453,271
 Receivables		
Accrued interest	—	455
 Net Assets Available For Benefits	 \$ —	 \$ 1,453,726

**LEROI INTERNATIONAL, INC.
PENSION PLAN FOR UNION EMPLOYEES**

**STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS**

	For The Period Beginning October 1, 2010 And Ended August 22, 2011	For The Year Ended September 30, 2010
Deductions From Net Assets Attributed To:		
Benefits paid directly to participants	\$ 107,635	\$ 112,861
Investment Income (Loss)		
Interest income	4,071	4,290
Net depreciation in fair value of collective funds	(57,117)	—
Net Investment Income (Loss)	(53,046)	4,290
Transfer Out From Plan Merger	(1,293,045)	—
Net Decrease	(1,453,726)	(108,571)
Net Assets Available For Benefits - Beginning Of Period	1,453,726	1,562,297
Net Assets Available For Benefits - End Of Period	\$ —	\$ 1,453,726

LEROI INTERNATIONAL, INC.
PENSION PLAN FOR UNION EMPLOYEES

STATEMENT OF ACCUMULATED PLAN BENEFITS
September 30, 2010

Actuarial Present Value Of Accumulated Plan Benefits

Vested Benefits

Participants currently receiving payments

\$ 1,508,421

Other participants

791,105

**Total Actuarial Present Value Of Accumulated Plan
Benefits**

\$ 2,299,526

**LEROI INTERNATIONAL, INC.
PENSION PLAN FOR UNION EMPLOYEES**

**STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS
For The Year Ended September 30, 2010**

Actuarial Present Value of Accumulated Plan Benefits - Beginning Of Year	<u>\$ 2,334,083</u>
Increase (Decrease) During The Year Attributable To:	
Benefits paid	(112,861)
Interest	68,342
Benefits accumulated and actuarial losses	<u>9,962</u>
Net Decrease	<u>(34,557)</u>
Actuarial Present Value Of Accumulated Plan Benefits - End Of Year	<u><u>\$ 2,299,526</u></u>

**LEROI INTERNATIONAL, INC.
PENSION PLAN FOR UNION EMPLOYEES**

**NOTES TO FINANCIAL STATEMENTS
August 22, 2011 And September 30, 2010**

1. Description Of The Plan

The following description of LeRoi International, Inc. Pension Plan for Union Employees (the Plan) provides only general information. Participants should refer to the Plan Document for a complete description of the Plan's provisions.

Plan Merger

On August 22, 2011, the Plan was amended to merge the Plan into the Gardner Denver, Inc. Pension Plan (the Gardner Denver Plan). All assets and liabilities of the Plan are assets and liabilities of the Gardner Denver Plan as of the date of merger. In order to facilitate the payment of September benefit payments, the Plan's total investment balance of \$1,350,162 was transferred to the Gardner Denver Plan prior to the merger date. The assets of the Plan were held by JP Morgan Chase Bank N.A., the Trustee of the Gardner Denver Plan, for the period August 10, 2011 through August 22, 2011. Investment activity of a \$57,117 net depreciation in the fair value of the assets for this period is reflected in the accompanying financial statements.

General

The Plan was a noncontributory defined benefit pension plan, subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Full-time employees of LeRoi International, Inc. (the Company or Plan Sponsor) who were members of the predecessor plan under the Dressler Industries, Inc. Retirement Plan for Local Lodge No. 2167, I.A.M. of LeRoi Division, Sidney, Ohio (the Union), and employees employed before January 1, 1993 represented in collective bargaining by the Union were eligible to participate in the Plan.

On March 31, 2000 (the Freeze Date), the Plan was amended to freeze participants' plan benefits. Upon freezing the Plan, all participants were immediately 100% vested in their accrued retirement benefits. However, only the years of service prior to March 31, 2000 were considered for calculation of the retirement benefit.

LEROI INTERNATIONAL, INC.
PENSION PLAN FOR UNION EMPLOYEES

Notes To Financial Statements (*Continued*)

Contributions

Contributions from the Company were accrued based upon amounts required to be funded under provisions of ERISA or, if greater, amounts actually contributed for the year. The Company's intention was to make annual contributions in amounts sufficient to fund the Plan's current service costs on a current basis. No voluntary employee contributions were permitted. The Plan was in compliance with applicable ERISA minimum funding requirements for the period beginning October 1, 2010 and ended August 22, 2011.

Vesting

All participants were 100% vested in their accumulated plan benefit, which were payable at the normal retirement date (age 65). Early retirement was available for those individuals who retired from service prior to the normal retirement date (on or after attaining age 55), and who had completed ten or more years of credited service. In such cases, the benefit was reduced in an amount to reflect early commencement of the benefit as described in the Plan Document.

Pension Benefits

A participant was entitled to his or her accrued retirement benefit at the later of age 65 or the date on which the participant completed five years of continuous service. The basic monthly pension amount was \$18 multiplied by the years of credited service, not to exceed 35 years of service. Participants could elect to receive their pension benefits in the form of a life annuity, joint and survivor annuity, or certain period payment.

If an active employee died after meeting the requirements for an early retirement pension but before normal retirement age, his or her spouse would receive a pension, that commenced with the first day of the month following the month of the employee's death and continuing for the beneficiary's lifetime, equal to 40% of the employee's accrued benefit, unreduced for early commencement. If an active employee died and was not eligible for an early retirement pension at his or her date of death, the spouse would receive a pension that commenced at the employee's earliest retirement age, or any later date as elected by the employee's spouse, equal to the amount the eligible spouse would have been entitled to receive under a 50% joint and survivor annuity. Active employees who became totally disabled received annual disability benefits that were equal to the normal retirement benefits they had accumulated as of the time they became disabled, when they reached normal retirement age.

LEROI INTERNATIONAL, INC.
PENSION PLAN FOR UNION EMPLOYEES

Notes To Financial Statements *(Continued)*

2. Summary Of Significant Accounting Policies

Basis Of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting.

Estimates And Assumptions

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements and the reported amounts of additions to and deductions from net assets during the reporting period. Actual results could differ from those estimates.

Valuation Of Investments And Income Recognition

The participation units owned by the Plan in the collective trust as of September 30, 2010 were stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Investment transactions are recorded on a trade date basis. Interest income is recorded as earned on the accrual basis. The net depreciation in fair value of investments in the accompanying statement of changes in net assets available for benefits includes realized gains and losses and unrealized appreciation (depreciation).

Actuarial Present Value Of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service employees have rendered to the Freeze Date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, or (b) present employees or their beneficiaries. 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 Freeze Date.

LEROI INTERNATIONAL, INC.
PENSION PLAN FOR UNION EMPLOYEES

Notes To Financial Statements (*Continued*)

The actuarial present value of accumulated plan benefits has been actuarially determined and is that amount which 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 payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment. 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 significant actuarial assumptions used in the valuations as of September 30, 2010 were as follows:

Interest Rates	
Discount rate	3%
Mortality	
	September 30, 2010: RP-2000 Annuitant/ Non-Annuitant Mortality Table Projected to 2010 for Males and Females
Actuarial Value Of Assets	Based on Market Value of Assets
Actuarial Cost Method	Unit Credit Cost Method
Retirement	Age 65

Administrative Expenses

Administrative expenses were paid by the Company. The Plan was not charged for administrative services performed on its behalf by the Company.

Payment Of Benefits

Benefit payments to participants were recorded when paid.

3. Investments

Comerica Bank, the Custodian of the Plan, held the Plan's investments and executed related transactions as of August 22, 2011 and September 30, 2010, and for the period beginning October 1, 2010 and ended August 22, 2011 and for the year ended September 30, 2010. Financial information related to the Plan's investments is included in the financial statements and is based on information provided by the Custodian. This information, which has not been audited by the Plan's independent auditors, has been certified as complete and accurate by the Custodian.

LEROI INTERNATIONAL, INC.
PENSION PLAN FOR UNION EMPLOYEES

Notes To Financial Statements (*Continued*)

Investments representing 5% or more of Plan assets at the end of the respective Plan period are identified below:

	August 22, 2011	September 30, 2010
Investments - At Fair Value		
Comerica Short-Term Investment Fund	\$ —	\$ 1,453,271

4. Fair Value Measurements

The Plan utilized an established framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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.

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 specified (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.

LEROI INTERNATIONAL, INC.
PENSION PLAN FOR UNION EMPLOYEES

Notes To Financial Statements (*Continued*)

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 need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodology used for assets measured at fair value:

Short-Term Investment Fund

Valued at fair value based on quoted redemption values on the last business day of the Plan year.

The method described above 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 method is 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.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of September 30, 2010:

	September 30, 2010			
	Level 1	Level 2	Level 3	Total
Short-term investment fund	\$ 1,453,271	\$ —	\$ —	\$ 1,453,271

There have been no changes in the methodology used at September 30, 2010.

5. Party-In-Interest

The Plan invested in a short-term investment fund managed by Comerica Bank. Comerica Bank was the Custodian and recordkeeper, as defined by the Plan and, therefore, these transactions qualified as exempt party-in-interest transactions.

LEROI INTERNATIONAL, INC.
PENSION PLAN FOR UNION EMPLOYEES

Notes To Financial Statements (*Continued*)

6. Income Tax Status

The Plan received a favorable determination letter from the Internal Revenue Service, dated November 30, 2010, indicating that the Plan is in compliance with the requirements of Section 401(a) of the Internal Revenue Code (the IRC) and therefore, the related trust was exempt from taxation. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believed that the Plan was designed and operated in compliance with the applicable requirements of the IRC and therefore, believed that the Plan was qualified and the related trust was tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan's federal tax returns for tax years 2007 and later remain subject to examination by taxing authorities.

Supplemental Schedule

**LEROI INTERNATIONAL, INC.
PENSION PLAN FOR UNION EMPLOYEES**

**EIN.: 31-1326044 PLAN NUMBER: 002
SCHEDULE OF REPORTABLE TRANSACTIONS
For The Period Beginning October 1, 2010 And Ended August 22, 2011**

Type Of Investment	Number Of Purchase Transactions	Total Value Of Purchases	Number Of Sales Transactions	Total Net Selling Price	Expenses Incurred In Transactions	Total Cost Of Assets Sold	Current Value Of Assets On Transaction Date	Net Gain
Series Of Transactions In Excess Of 5% Of Plan Net Assets								
* Comerica Collective Funds, Short-Term Investment Fund								
Sales	—	\$ —	15	\$ 1,457,726	\$ —	\$ 1,457,726	\$ 1,457,726	\$ —
Single Transactions In Excess Of 5% Of Plan Net Assets								
* Comerica Collective Funds, Short-Term Investment Fund								
Sales	—	—	1	1,350,067	—	1,350,067	1,350,067	—
JP Morgan Smart Index Fund								
Purchase	1	1,350,067	—	—	—	—	1,350,067	—
Sales	—	—	1	1,293,045	—	1,293,045	1,293,045	—

* Party-in-interest transaction

The above information is a required disclosure for IRS Form 5500, Schedule H, Part IV, line 4j.

**LeROI INTERNATIONAL, INC. PENSION PLAN
FOR UNION EMPLOYEES
EIN: 31-1326044 / PN: 002**

Page 1

SCHEDULE SB NOTES FOR 2010 PLAN YEAR

In preparing this Schedule SB, the actuary relied on other parties for, and applied reasonability tests to, information on assets, contributions, plan provisions and data on people covered by the Plan.

Effective August 22, 2011, the LeROI International, Inc. Pension Plan was merged into the Gardner Denver, Inc. Pension Plan (EIN: 76-0419383 / PN: 001).

**LeROI INTERNATIONAL, INC. PENSION PLAN
FOR UNION EMPLOYEES
EIN: 31-1326044 / PN: 002**

Schedule SB, line 32 – Schedule of Amortization Bases

<u>Type of Base</u>	<u>Date Established</u>	<u>Remaining Installments</u>	<u>Amortization Installment</u>	<u>Present Value of Remaining Installments as of October 1, 2010</u>
Shortfall	October 1, 2010	7	\$ <u>29,529*</u>	\$ <u>202,323</u>
			\$ 29,529	\$ 202,323

* Adjusted to reflect a pro rata portion of the annual installment amount based on the short plan year.

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment 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 10/01/2010 and ending 08/22/2011

▶ **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 LeROI International, Inc. Pension Plan for Union Employees		B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF LeROI International, Inc.		D Employer Identification Number (EIN) 31-1326044
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>10</u> Day <u>1</u> Year <u>2010</u>			
2 Assets:			
a Market value.....	2a	1,453,727	
b Actuarial value.....	2b	1,453,727	
3 Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a	83	1,167,878
b For terminated vested participants.....	3b	40	498,786
c For active participants:			
(1) Non-vested benefits.....	3c(1)		0
(2) Vested benefits.....	3c(2)		0
(3) Total active.....	3c(3)	0	0
d Total.....	3d	123	1,666,664
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	6.09 %	
6 Target normal cost.....	6	0	

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

Stephen J. Prullage

Type or print name of actuary

Buck Consultants, LLC

Firm name

14911 Quorum Drive, Suite 200

Dallas

TX 75254-7534

Address of the firm

January 19, 2012

Date

11-04382

Most recent enrollment number

(972) 628-6800

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 ☐

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)	55,896	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8)	55,896	0
10 Interest on item 9 using prior year's actual return of 0.28%	157	
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 6.61%		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	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	56,053	0

Part III Funding percentages		
14 Funding target attainment percentage	14	83.86 %
15 Adjusted funding target attainment percentage	15	83.86 %
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	98.33 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

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

3.61 %

2nd segment:

6.20 %

3rd segment:

6.53 %

☐ N/A, full yield curve used**b** Applicable month (enter code)**21b**

0

22 Weighted average retirement age**22**

65

23 Mortality table(s) (see instructions) ☐ Prescribed - combined☒ Prescribed - separate☐ Substitute**Part VI Miscellaneous items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**27** If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment. **27****Part VII Reconciliation of unpaid minimum required contributions for prior years****28** Unpaid minimum required contribution for all prior years**28**

0

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

0

30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)**30**

0

Part VIII Minimum required contribution for current year**31** Target normal cost, adjusted, if applicable (see instructions)**31**

0

32 Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment

202,323

29,529

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**

29,529

35 Balances used to offset funding requirement

Carryover balance

Prefunding balance

Total balance

29,529

0

29,529

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

0

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

0

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

0

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

0

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

0

**LeROI INTERNATIONAL, INC. PENSION PLAN
FOR UNION EMPLOYEES
EIN: 31-1326044 / PN: 002**

Page 4

Schedule SB, Part V – Summary of Plan Provisions

General Information

Original Effective Date:	October 1, 1991
Effective Date of Last Amendment:	August 22, 2011
Plan Year:	October 1 st to August 22 nd FINAL

Effective August 22, 2011, the LeROI International, Inc. Pension Plan was merged into the Gardner Denver, Inc. Pension Plan.

Eligibility

An employee who was a Member of the Predecessor Plan on the date before the Effective Date, is automatically a Member as of the Effective Date. Any other employee who was not a Member of the Predecessor Plan but is a Member of the Union shall become a Member of the Plan. Effective January 1, 1993, newly hired employees and employees on layoff status will not participate in the Plan.

Credited Service

Years of Credited Service shall be determined in completed full years and completed fractions of years (each full twelve months of service constituting a completed full year of Credited Service and any period of service which is less than a full year or greater than a full year shall be counted to the nearest fractional one-twelfth of a year). Effective March 31, 2000, no further benefits will accrue in this Plan.

Continuous Service

Years of Continuous Service shall be determined in completed full years and completed fractions of years (each full twelve months of service constituting a completed full year of Continuous Service and any period of service which is less than a full year or greater than a full year shall be counted to the nearest fractional one-twelfth of a year) following the later of October 1, 1991 or date of hire.

Normal Retirement Date

The first day of the month coinciding with or otherwise next following the Member's 65th birthday.

**LeROI INTERNATIONAL, INC. PENSION PLAN
FOR UNION EMPLOYEES
EIN: 31-1326044 / PN: 002**

Page 5

Schedule SB, Part V – Summary of Plan Provisions (continued)

Delayed Retirement

Retirement may be deferred beyond normal retirement date. In this case, payment of the Member's retirement benefit shall be deferred until his actual retirement.

Normal Retirement Benefit

Eligibility - Must be a Member at normal retirement date and retire on that date.

Monthly benefit - The monthly retirement benefit payable to a Member retiring on his normal retirement date shall be equal to \$18 multiplied by Years of Credited Service.

Payment - Commences on the Member's normal retirement date.

Early Retirement Benefit

Eligibility - Must have attained age 55 and completed at least 10 Years of Continuous Service.

Monthly benefit - Computed in the same manner as the normal retirement benefit, but reduced by 0.5% for each month that his early retirement date precedes his 62nd birthday.

Payment - Commences on the Member's early retirement date.

Vested Retirement Benefit

Eligibility - Must be credited with at least 5 Years of Continuous Service as of date of termination.

Monthly benefit - Computed in the same manner as the normal retirement benefit, but based on the Member's Years of Credited Service as of his date of termination.

Payment - Commences on the Member's normal retirement date; however, if he has been credited with at least 10 Years of Continuous Service, he may elect to receive an actuarially reduced benefit commencing on the first day of any month coinciding with or otherwise next following his 55th birthday, but prior to his normal retirement date.

**LeROI INTERNATIONAL, INC. PENSION PLAN
FOR UNION EMPLOYEES
EIN: 31-1326044 / PN: 002**

Page 6

Schedule SB, Part V – Summary of Plan Provisions (continued)

Death Benefit

Prior to meeting the requirements for an early retirement benefit:

- (a) Eligibility requirements - Must have (i) been eligible for a vested benefit and (ii) been married preceding death.
- (b) Monthly benefit - 50% of the Member's accrued benefit as of date of death, but reduced as if the Member had elected to receive benefits in the form of the 50% Joint and Survivor Annuity.
- (c) Payment - Monthly payments to the surviving spouse commence on the date on which the Member would have reached the earliest Early Retirement Date under the provisions of the Plan. Such payments shall be reduced for early commencement and are to continue throughout the remaining lifetime of the spouse.

After meeting the requirements for an early retirement benefit:

- (a) Eligibility requirements - Must have (i) been eligible for a vested benefit and (ii) been married preceding death.
- (b) Monthly benefit - 40% of the Member's accrued benefit as of date of death, unreduced for early commencement, but not less than the benefit the spouse would have received under the provisions above that apply to death prior to meeting the requirements for an early retirement benefit.
- (c) Payment - Monthly payments to the surviving spouse commence on the first day of the month following the month of the Member's death. Such payments are to continue throughout the remaining lifetime of the spouse.

**LeROI INTERNATIONAL, INC. PENSION PLAN
FOR UNION EMPLOYEES
EIN: 31-1326044 / PN: 002**

Page 7

Schedule SB, Part V – Summary of Plan Provisions (continued)

Normal Form of Payment

For Members without an eligible spouse, the normal form of benefit payment is a single life monthly income payable for the lifetime of the Member.

For Members with an eligible spouse, the normal form of payment is a 50% joint and survivor annuity. Under this form of payment, an actuarially reduced benefit is payable during the life of the Member, and 50% of such benefit amount is payable to the surviving spouse (if applicable) following the Member's death. If the married Member wishes to be paid in the life annuity form, he must elect this form in writing and get spousal consent.

Optional Forms of Payment

75% Optional Survivor Annuity, 100% or 66-2/3% contingent annuitant option, or 10 year certain and life option.

**LeROI INTERNATIONAL, INC. PENSION PLAN
FOR UNION EMPLOYEES
EIN: 31-1326044 / PN: 002**

Page 2

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

Prescribed Funding Assumptions and Methods

Funding interest rates

Current Year:	Segment Rates with no lookback:	
	First Segment Rate	3.61%
	Second Segment Rate	6.20%
	Third Segment Rate	6.53%
	Effective Interest Rate	6.09%
Prior Year:	Segment Rates with no lookback:	
	First Segment Rate	4.92%
	Second Segment Rate	6.71%
	Third Segment Rate	6.80%
	Effective Interest Rate	6.61%

Mortality

Mortality tables mandated by PPA as specified in IRS Regulation 1.430(h)(3)-1, applied on a static basis, using the separate annuitant/non-annuitant tables.

Actuarial cost method

Unit Credit Method. The Funding Target is the present value of accrued benefits and based on compensation and service to date. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year, reflecting the effect of expected compensation increases during the year and including expected administrative expenses to be paid from plan assets during the year.

Asset valuation method

For minimum required and maximum contribution purposes: Market Value, including accrued contributions.

**LeROI INTERNATIONAL, INC. PENSION PLAN
FOR UNION EMPLOYEES
EIN: 31-1326044 / PN: 002**

Page 3

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

Non-Prescribed Funding Assumptions and Methods

Marital percentage

80% of participants are assumed to be married at death. Husbands are assumed to be 3 years older than their wives.

Summary of Changes from the October 1, 2009 Valuation

Funding target interest rates were changed as shown on the preceding page, in accordance with the use of segment rates with no lookback and without transition.

The mortality table was projected to the year of valuation, in accordance with IRS Regulation 1.430(h)(3)-1.

**LEROI INTERNATIONAL, INC.
PENSION PLAN FOR UNION EMPLOYEES**

**EIN.: 31-1326044 PLAN NUMBER: 002
SCHEDULE OF REPORTABLE TRANSACTIONS
For The Period Beginning October 1, 2010 And Ended August 22, 2011**

<u>Type Of Investment</u>	<u>Number Of Purchase Transactions</u>	<u>Total Value Of Purchases</u>	<u>Number Of Sales Transactions</u>	<u>Total Net Selling Price</u>	<u>Expenses Incurred In Transactions</u>	<u>Total Cost Of Assets Sold</u>	<u>Current Value Of Assets On Transaction Date</u>	<u>Net Gain</u>
Series Of Transactions In Excess Of 5% Of Plan Net Assets								
* Comerica Collective Funds, Short-Term Investment Fund								
Sales	—	\$ —	15	\$ 1,457,726	\$ —	\$ 1,457,726	\$ 1,457,726	\$ —
Single Transactions In Excess Of 5% Of Plan Net Assets								
* Comerica Collective Funds, Short-Term Investment Fund								
Sales	—	—	1	1,350,067	—	1,350,067	1,350,067	—
JP Morgan Smart Index Fund								
Purchase	1	1,350,067	—	—	—	—	1,350,067	—
Sales	—	—	1	1,293,045	—	1,293,045	1,293,045	—

* Party-in-interest transaction

The above information is a required disclosure for IRS Form 5500, Schedule H, Part IV, line 4j.