

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), 6057(b), 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
		2011
		This Form is Open to Public Inspection

Part I	Annual Report Identification Information
For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</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>LEGEND BRANDS 401(K) PLAN</u>	1b Three-digit plan number (PN) ► <u>001</u> 1c Effective date of plan <u>11/01/1994</u>
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) <u>LEGEND BRANDS</u> <u>15180 JOSH WILSON RD</u> <u>BURLINGTON, WA 98233</u>	2b Employer Identification Number (EIN) <u>91-1189780</u> 2c Sponsor's telephone number <u>360-757-7776</u> 2d Business code (see instructions) <u>339900</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	<u>Filed with authorized/valid electronic signature.</u>	<u>10/01/2012</u>	<u>SHEILA KENNY</u>
	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 (2011)
v.012611

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") LEGEND BRANDS 15180 JOSH WILSON RD BURLINGTON, WA 98233	3b Administrator's EIN 91-1189780
	3c Administrator's telephone number 360-757-7776

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
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5 Total number of participants at the beginning of the plan year	5	208
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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	180
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	0
d Subtotal. Add lines 6a , 6b , and 6c	6d	180
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	180
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	130
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	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

2E 2F 2G 2J 2K 2T 3D

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)	9b Plan benefit arrangement (check all that apply)
(1) ☒ Insurance	(1) ☒ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts
(3) ☒ Trust	(3) ☐ Trust
(4) ☐ General assets of the sponsor	(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)** ☒ **1** **A** (Insurance Information)
- (4)** ☒ **C** (Service Provider Information)
- (5)** ☒ **D** (DFE/Participating Plan Information)
- (6)** ☐ **G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2011 This Form is Open to Public Inspection
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For calendar plan year 2011 or fiscal plan year beginning **01/01/2011** and ending **12/31/2011**

A Name of plan LEGEND BRANDS 401(K) PLAN	B Three-digit plan number (PN)	001
C Plan sponsor's name as shown on line 2a of Form 5500 LEGEND BRANDS	D Employer Identification Number (EIN) 91-1189780	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
HARTFORD LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-0974148	88072	GA-711746	130	01/01/2011	12/31/2011

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid 12442	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
CENTAURUS FINANCIAL INC **SUITE 200 2300 E KATELLA AVE**
ANAHEIM, CA 92806

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
12442			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	0
5 Current value of plan's interest under this contract in separate accounts at year end	5	4231423

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **GROUP ANNUITY CONTRACT**

b Balance at the end of the previous year	7b	0
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c Additions: (1) Contributions deposited during the year	7c(1)	0	
	7c(2)		
	7c(3)	0	
	7c(4)	0	
	7c(5)	0	

(6) Total additions	7c(6)	0
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d Total of balance and additions (add b and c(6))	7d	0
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	0	
	7e(2)	0	
	7e(3)	0	
	7e(4)	0	

(5) Total deductions	7e(5)	0
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f Balance at the end of the current year (subtract e(5) from d)	7f	0
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2011
		This Form is Open to Public Inspection.

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>LEGEND BRANDS 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LEGEND BRANDS</u>	D Employer Identification Number (EIN) <u>91-1189780</u>

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

HARTFORD LIFE INSURANCE COMPANY

06-0974148

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 23 37 38 49 50 54 55 56 59 60 62 63 64 65 66	NA	3435	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
67 99			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

MORNINGSTAR ASSOCIATES, LLC

36-4317381

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49	NA	0	Yes ☒ No ☐	Yes ☐ No ☒	44	Yes ☐ No ☒

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

MESIROW FINANCIAL INVESTMENT MANAGE

36-3429599

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49	NA	0	Yes ☒ No ☐	Yes ☐ No ☒	25	Yes ☐ No ☒

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
HARTFORD LIFE INSURANCE COMPANY	15 23 37 38 49 50 54 55 56 59 60 62 63 64 65 66 67 99	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
SEE ATTACHED	SEE ATTACHED	
06-0974148		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MORNINGSTAR ASSOCIATES, LLC	49	44
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
HARTFORD LIFE INSURANCE COMPANY	SEE ATTACHED	
06-0974148		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MESIROW FINANCIAL INVESTMENT MANAGE	49	25
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
HARTFORD LIFE INSURANCE COMPANY	SEE ATTACHED	
06-0974148		

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection.
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>LEGEND BRANDS 401(K) PLAN</u>	B Three-digit plan number (PN)	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>LEGEND BRANDS</u>	D Employer Identification Number (EIN) <u>91-1189780</u>	

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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: HARTFORD ADVANTAGE TK2

b Name of sponsor of entity listed in (a): HARTFORD LIFE INSURANCE COMPANY

c EIN-PN <u>06-0974148-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2792674</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: SEPARATE ACCOUNT K2

b Name of sponsor of entity listed in (a): HARTFORD LIFE INSURANCE COMPANY

c EIN-PN <u>06-0974148-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1438749</u>
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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)
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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)
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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)
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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)
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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)
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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 2011 This Form is Open to Public Inspection
For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011		
A Name of plan LEGEND BRANDS 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 LEGEND BRANDS	D Employer Identification Number (EIN) 91-1189780	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)		
	(2) Participant contributions	1b(2)		
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
	(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)	0	0
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)	0	0
	(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)	254572	265773
	(9) Value of interest in common/collective trusts.....	1c(9)	0	0
	(10) Value of interest in pooled separate accounts.....	1c(10)	0	0
	(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)	4407920	4231401
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
	(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(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	4662492	4497174

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	4662492	4497174
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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)	304201	
(B) Participants	2a(1)(B)	446019	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		750220
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(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)	11080	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		11080
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	0	
(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)	0	
(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		530
(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)		0
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		761830

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	923714	
(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)		923714
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
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)	3434	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		3434
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		927148

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-165318
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan	2l(2)		0

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: MOSS ADAMS, LLP

(2) EIN: 91-0189318

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		391000
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.).....		X	
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.			
4n			

- 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 2011 This Form is Open to Public Inspection.
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>LEGEND BRANDS 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LEGEND BRANDS</u>	D Employer Identification Number (EIN) <u>91-1189780</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>06-0974148</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 (include any prior year accumulated funding deficiency not waived)	6a	<u>0</u>	
b Enter the amount contributed by the employer to the plan for this plan year	6b	<u>0</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).....	6c	<u>0</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 or other authority 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. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

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

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

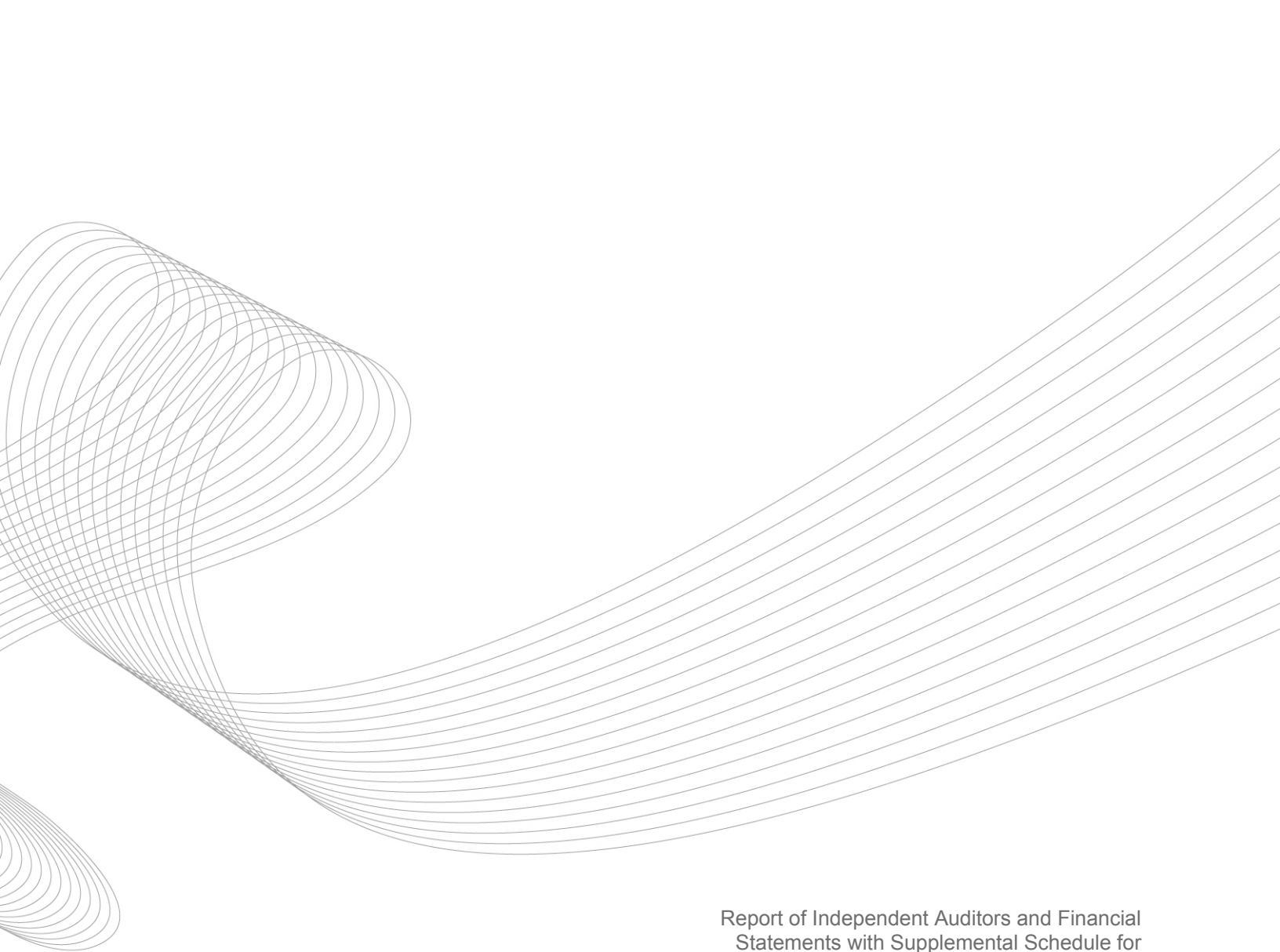
- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding 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): _____



Report of Independent Auditors and Financial
Statements with Supplemental Schedule for

LEGEND BRANDS 401(K) PLAN

February 1, 2012, December 31, 2011 and 2010

MOSS-ADAMS LLP

Certified Public Accountants | Business Consultants

Acumen. Agility. Answers.

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REPORT OF INDEPENDENT AUDITORS

To the Plan Administrator
Legend Brands 401(k) Plan

We were engaged to audit the accompanying statement of net assets available for benefits of Legend Brands 401(k) Plan (the "Plan") as of February 1, 2012, December 31, 2011 and 2010, and the related statement of changes in net assets available for benefits for the period ended February 1, 2012, and year ended December 31, 2011, and the supplemental Schedule H Line 4i—Schedule of Assets (Held at End of Year) as of December 31, 2011. These financial statements and supplemental schedule are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

Except as explained in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7 for the plan year 2011, which was certified by The Hartford Life Insurance Company, the custodian of 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 holds Plan investment assets and executes investment transactions. The Plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2011 and 2010, that the information provided to the Plan administrator by the custodian is complete and accurate.

MOSS-ADAMS_{LLP}

Because of the significance of the information we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule as of December 31, 2011. The supplemental schedule is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

In our opinion, the financial statements, referred to above, of Legend Brands 401(k) Plan as of February 1, 2012, and for the period then ended present fairly, in all material respects, the net assets of Legend Brands 401(k) Plan as of February 1, 2012, and the changes in its net assets available for benefit for the period then ended in conformity with accounting principles generally accepted in the United States of America.

As further discussed in Note 1 to the financial statements, Dri-Eaz Products, Inc., and Affiliates, the Plan's Sponsor, terminated the Plan effective February 1, 2012. In accordance with accounting principles generally accepted in the United States of America, the financial statements of the Plan changed its basis of accounting from the accrual basis used in presenting the December 31, 2011 and 2010 financial statements to the liquidation basis in presenting the February 1, 2012 financial statements.

A handwritten signature in black ink that reads "Moss Adams LLP". The signature is written in a cursive, flowing style.

Bellingham, Washington
September 14, 2012

LEGEND BRANDS 401(K) PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

	February 1, 2012 (Liquidation Basis)	December 31, 2011 (Accrual Basis)	2010 (Accrual Basis)
ASSETS			
Investments, at fair value:			
Participant directed investments	\$ -	\$ 4,231,401	\$ 4,407,920
Receivables:			
Notes receivable from participants	-	265,773	254,572
TOTAL ASSETS	-	4,497,174	4,662,492
NET ASSETS AVAILABLE FOR BENEFITS	\$ -	\$ 4,497,174	\$ 4,662,492

LEGEND BRANDS 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
PERIOD ENDED FEBRUARY 1, 2012 AND YEAR ENDED DECEMBER 31, 2011

	Period Ended February 1, 2012	Year Ended December 31, 2011
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income:		
Net investment income, including appreciation in fair value of investments	\$ 161,412	\$ 530
Interest income on notes receivable from participants	958	11,080
Contributions:		
Participant	-	446,019
Employer	-	304,201
	-	750,220
Total additions	162,370	761,830
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	40,387	923,714
Administrative expenses	863	3,434
Transfer of assets to other plan	4,618,294	-
Total deductions	4,659,544	927,148
NET DECREASE	(4,497,174)	(165,318)
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	4,497,174	4,662,492
End of year	\$ -	\$ 4,497,174

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 1 – PLAN DESCRIPTION

The following description of the Legend Brands 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan agreement, as amended, for a more complete description of Plan provisions.

Plan Merger and Termination – The Plan Sponsor was purchased by RPM International Inc. (“RPM”) and the Plan sponsor elected to merge the Plan into the RPM International 401(k) Trust and Plan (“RPM Plan”) effective February 1, 2012. The net assets of the Plan were transferred into the RPM Plan on February 1, 2012. The Plan was terminated as of the date of the merger.

General – The Plan is a 401(k) salary deferral and profit sharing plan covering substantially all employees of Dri-Eaz Products, Inc., and Affiliates, and is subject to provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). Dri-Eaz Products, Inc., and Affiliates (the “Company” or “Plan Administrator”) is the Plan’s sponsor and serves as Plan administrator.

Eligibility – Employees of the Company are eligible to participate in the Plan upon reaching age 18 and after completing six months of service.

Contributions – Participants may elect to contribute between 1% and 90% of eligible compensation to the Plan each year. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. The Company provides a safe harbor matching contribution equal to 100% of each participant’s contribution up to a maximum of 5% of compensation. At the discretion of management, nonelective contributions may also be made to the Plan by the Company. The Company will characterize any nonelective contributions as either “qualified” or “nonqualified.” Qualified nonelective contributions are generally made to satisfy federal nondiscrimination rules, if necessary. There were no nonelective contributions for the period ended February 1, 2012 or the year ended December 31, 2011.

Contributions are subject to regulatory limitation.

Participant Accounts – Each participant’s account is credited with the participant’s contribution, the Company’s contribution and investment earnings, and charged with an allocation of administrative expenses. Participants may direct the investment of their account balances into various investment options offered by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 1 – PLAN DESCRIPTION (Continued)

Vesting – Participants are fully vested in their salary deferrals plus actual earnings thereon. Participants are also fully vested in all safe harbor matching contributions and qualified nonelective contributions made by the Company. The Company made nonqualified nonelective contributions up through December 31, 2004. Funds contributed as nonqualified nonelective contributions became fully vested over a period of 6 years, based on years of continuous service. As of January 1, 2011, all nonqualified nonelective contributions were fully vested.

Notes Receivable from Participants – Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loans are secured by the vested balance of the participant's account and bear fixed reasonable rates of interest, as determined by the Plan administrator. The maximum loan term is five years unless the loan qualifies as a home loan, in which case the term of the loan is not to exceed thirty years. Principal and interest are paid ratably through payroll deductions. As of December 31, 2011, the rates of interest on outstanding loans ranged from 3.25% to 10.25% with various maturities through May 2037. As of February 1, 2012, all loans have been transferred to the RPM Plan.

Payment of Benefits – On termination of service due to death, disability, normal retirement, or early retirement as defined in the Plan, a participant may elect to receive either a lump-sum amount equal to the value of the participant's account balance, or annual installments over a fixed reasonable period of time, not exceeding the life expectancy of the participant or designated beneficiary. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. Hardship withdrawals are also allowed by the Plan.

For termination of service with vested benefits of \$5,000 or less, a participant or beneficiary will automatically receive the value of the vested interest in his or her account as a lump-sum distribution.

Forfeitures – Forfeitures are the non-vested portion of the participant's account that is lost upon termination of employment. Forfeitures are retained in the Plan and will be used to meet Company contribution requirements, or to pay Plan administrative expenses. For the period ended February 1, 2012, and December 31, 2011 and 2010 there were no forfeited non-vested accounts. For the period ended February 1, 2012 and year ended December 31, 2011, Company matching contributions were reduced by \$0 and \$1,091, respectively from forfeited non-vested accounts.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting – The financial statements of the Plan are prepared in accordance with accounting principles generally accepted in the United States of America, using the liquidation method of accounting as of February 1, 2012 and the accrual method of accounting as of December 31, 2011 and 2010. As Plan assets are generally stated at fair value, there is little difference between the liquidation and accrual basis of accounting.

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Recent Accounting Pronouncements – In January 2010, the Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update (“ASU”) No. 2010-06, *Fair Value Measurements and Disclosures (Topic 820) – Improving Disclosures about Fair Value Measurements*. The guidance, which was effective for reporting periods beginning after December 15, 2009, required additional disclosures about transfers between levels within the fair value hierarchy, and clarified existing disclosure requirements regarding classes of assets and liabilities measured at fair value. Additional guidance which is effective for reporting periods beginning after December 15, 2010 requires the Plan to present information about purchases, sales, issuances, and settlements on a gross basis in the reconciliation of the beginning and ending balance of Level 3 fair value measurements. The Plan adopted the Level 3 reconciliation disclosures effective January 1, 2011. See Note 4.

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 IFRSs*. ASU No. 2011-04 requires disclosure of valuation techniques for Level 2 and Level 3 measurements and for Level 3 measurements requires disclosure of valuation processes used by the reporting entity and quantitative information about significant unobservable inputs. ASU No. 2011-04 removes the requirement for nonpublic companies to disclose information about transfers between Level 1 and Level 2 of the fair value hierarchy. The new guidance is effective for reporting periods beginning after December 15, 2011. Adoption of ASU No. 2011-04 had no material effect on the statement of net assets available for benefits and statement of changes in net assets available for benefits as of and for the period ended February 1, 2012.

Investment Valuation – Investments are stated at fair value as certified by the Plan’s trustee, The Hartford Life Insurance Company. Fair value is the price that would be received to sell an asset or paid to transfer a liability (i.e., the “exit price”) in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Income Recognition – Purchases and sales of securities are recorded on the trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. The net appreciation in fair value of investments consists of both the realized gains or losses and unrealized appreciation and depreciation of those investments.

Notes Receivable from Participants – Notes receivable from participants are measured at amortized cost, which represents unpaid principal balance plus accrued but unpaid interest, and are classified as notes receivable. Delinquent notes receivable from participants are recorded as distributions based on the terms of the Plan document.

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Payment of Benefits – The Plan recognizes benefit payments in the period that benefits are actually paid.

Expenses – Administrative expenses are generally paid by the Company. Certain transaction fees are paid by the Plan.

Subsequent Events – Subsequent events are events or transactions that occur after the statement of net assets available for benefits date but before financial statements are issued. The Plan recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of net assets available for benefits, including the estimates inherent in the process of preparing the financial statements. The Plan's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the statement of net assets available for benefits but arose after the statement of net assets available for benefits date and before financial statements are issued.

The Plan has evaluated subsequent events through September 14, 2012, which is the date the financial statements were issued.

NOTE 3 – INVESTMENTS

Investments – Investments representing 5% or more of net assets available for benefits consist of the following as of:

	Fair Value		
	February 1, 2012	December 31, 2011 2010	
Pooled Separate Accounts:			
The Hartford Money Market	\$ –	\$ 775,780	\$ 842,239
Hartford INDEX HLS IB	–	502,411	514,123
T. Rowe Price Growth Stock	–	382,883	430,144
Franklin Income	–	530,579	392,953

During the period ended February 1, 2012 and the year ended December 31, 2011, the Plan's investments (including gains and losses on investments purchased, sold, as well as held during the year) appreciated in fair value as follows:

	February 1, 2012	December 31, 2011
Pooled Separate Accounts	\$ 161,412	\$ 530
Net appreciation in fair value of investments	\$ 161,412	\$ 530

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 4 – FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, provides the 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 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Basis of Fair Value Measurement

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 – Quoted prices in markets that are not considered to be active or financial instruments without quoted market prices, but for which all significant inputs are observable, either directly or indirectly;

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2011 and 2010.

Units held in pooled separate accounts are valued using the net asset value ("NAV") of the fund. The NAV is based on the fair value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of units outstanding. The net asset value of a pooled separate account is calculated based on a compilation of primarily observable market information. The number of units of the fund that are outstanding on the calculation date is derived from observable purchase and redemption activity in the fund. The Plan's pooled separate accounts invest in publicly traded mutual funds. Accordingly, the unit value for a pooled separate account is classified within level 2 of the valuation hierarchy.

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

There were no investments held by the Plan as of February 1, 2012. The following table discloses by level, the fair value hierarchy of the Plan's assets at fair value as of December 31, 2011 and 2010:

Investment Assets at Fair Value as of December 31, 2011				
	Level 1	Level 2	Level 3	Total
Balanced	\$ –	\$ 1,080,675	\$ –	\$ 1,080,675
Large cap	–	852,271	–	852,271
Money market	–	775,780	–	775,780
Bonds	–	634,155	–	634,155
Mid cap	–	334,772	–	334,772
International	–	196,391	–	196,391
Small cap	–	235,420	–	235,420
Specialty	–	121,937	–	121,937
	<u>\$ –</u>	<u>\$ 4,231,401</u>	<u>\$ –</u>	<u>\$ 4,231,401</u>

Investment Assets at Fair Value as of December 31, 2010				
	Level 1	Level 2	Level 3	Total
Balanced	\$ –	\$ 956,811	\$ –	\$ 956,811
Large cap	–	926,294	–	926,294
Money market	–	842,239	–	842,239
Bonds	–	628,385	–	628,385
Mid cap	–	367,339	–	367,339
International	–	289,799	–	289,799
Small cap	–	273,240	–	273,240
Specialty	–	123,813	–	123,813
	<u>\$ –</u>	<u>\$ 4,407,920</u>	<u>\$ –</u>	<u>\$ 4,407,920</u>

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 5 – TAX STATUS

The Company adopted a prototype plan provided by Automatic Data Processing Federal Credit Union (“ADP”) on January 1, 2005. The prototype Plan document is a standardized defined contribution plan that received a favorable opinion letter from the Internal Revenue Service on November 06, 2001, which stated that the Plan, as then designed, was in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

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 administrator has analyzed the tax positions taken by the Plan, and has concluded that as of February 1, 2012 and December 31, 2011, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 6 – RISKS AND UNCERTAINTIES

The Plan invests in various pooled accounts that hold investment securities. Investment securities are exposed to various risks, such as interest rate, market volatility, and credit risks. It is reasonably possible, given the level of risk associated with investment securities, that changes in the near term could materially affect a participant’s account balance and the amounts reported in the financial statements.

NOTE 7 – INFORMATION CERTIFIED BY THE CUSTODIAN

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor’s Rules and Regulations for Reporting Disclosure under ERISA. Accordingly, The Hartford Life Insurance Company, the custodian of the Plan, has certified the completeness and accuracy of:

- Investments and notes receivable from participants reflected on the accompanying statements of net assets available for benefits as of December 31, 2011 and 2010.
- Net investment income, including net appreciation in fair value of investments reflected on the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2011.
- Investments reflected on the supplemental schedule of assets (held at end of year).

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 8 – PARTY-IN-INTEREST TRANSACTIONS

Plan investments include Pooled Separate Accounts managed by The Hartford Life Insurance Company. The Hartford Life Insurance Company is the custodian of the Plan and, therefore, transactions with this entity qualify as exempt party-in-interest transactions.

SUPPLEMENTAL SCHEDULE REQUIRED BY THE DEPARTMENT OF LABOR

LEGEND BRANDS 401(K) PLAN
EIN NUMBER 91-1189780
PLAN NUMBER 001
FORM 5500, REQUIRED PORTIONS OF SCHEDULE H
DECEMBER 31, 2011

Schedule H Line 4i—Schedule of Assets (Held at End of Year)

(a)	(b) Identity of issuer, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
*	The Hartford Money Market	Money Market	**	\$ 775,780
*	Franklin Income	Pooled Separate Accounts	**	530,579
*	Hartford INDEX HLS IB	Pooled Separate Accounts	**	502,411
*	T. Rowe Price Growth Stock	Pooled Separate Accounts	**	382,884
*	Janus Enterprise	Pooled Separate Accounts	**	175,716
*	Allianz NFJ Dividend Value	Pooled Separate Accounts	**	171,776
*	American Funds Bond Fund AM	Pooled Separate Accounts	**	157,430
*	Pioneer High Yield	Pooled Separate Accounts	**	155,258
*	The HTFD Inflation Plus R3	Pooled Separate Accounts	**	150,217
*	PIMCO Real Return	Pooled Separate Accounts	**	141,669
*	Victory Special Value	Pooled Separate Accounts	**	136,051
*	American Funds FDMNTL Inv	Pooled Separate Accounts	**	116,483
*	Allianz NFJ Small-Cap Value	Pooled Separate Accounts	**	101,968
*	American Century Equity Growth	Pooled Separate Accounts	**	100,378
*	Alger SmCap Grth Institutional	Pooled Separate Accounts	**	87,841
*	Seligman Global Technology	Pooled Separate Accounts	**	69,256
*	T. Rowe Price Retirement 2020	Pooled Separate Accounts	**	55,326
*	MFS Total Return	Pooled Separate Accounts	**	47,685
*	AIM International Growth	Pooled Separate Accounts	**	45,295
*	Pioneer Emerging Markets	Pooled Separate Accounts	**	45,190
*	American Funds Cap World G/I	Pooled Separate Accounts	**	41,902
*	Lord Abbet Smal-Cap Blend	Pooled Separate Accounts	**	35,272
*	MFS Research International	Pooled Separate Accounts	**	32,510
*	Thornburg International Value	Pooled Separate Accounts	**	31,495
*	Alliancebernstein SM/MC Value	Pooled Separate Accounts	**	19,999
*	Oppenheimer Gold & Spec Minerals	Pooled Separate Accounts	**	18,179
*	AIM Real Estate	Pooled Separate Accounts	**	17,430
*	Goldman Sachs High Yield	Pooled Separate Accounts	**	17,224
*	Seligman Comm and Information	Pooled Separate Accounts	**	16,341
*	T. Rowe Price Retirement 2040	Pooled Separate Accounts	**	12,864
*	Goldman Sachs High Yield SVC	Pooled Separate Accounts	**	12,356
*	The Hartford Small Company	Pooled Separate Accounts	**	10,340
*	Van Kampen Growth and Income	Pooled Separate Accounts	**	7,169
*	Alliancebernstein Growth	Pooled Separate Accounts	**	5,391
*	Federated Kaufmann	Pooled Separate Accounts	**	3,005
*	MFS Utilities	Pooled Separate Accounts	**	731
	Notes receivable from participants	Interest rates ranging from 3.25% to 10.25% maturing through May 2037	—	265,773
				<u>\$ 4,497,174</u>

* Denotes a party in interest to the Plan.

** Information is not required as investments are participant directed.

Fee and Compensation Disclosure Report

This document is intended to assist a plan administrator (“you”) in completing the Form 5500 Schedule C¹ by identifying different types of compensation paid with respect to the Hartford product utilized by your plan.

As permitted under the Schedule C rules, compensation is disclosed in the attached report as an actual dollar amount, an estimate or a formula or rate.

- Where an actual dollar amount of compensation is disclosed, no further notation regarding compensation calculations is generally provided.
- Where an estimate of the compensation amount is disclosed, we have used a reasonable method to arrive at the estimate and we have described the method used to arrive at the estimated amount.
- Where a formula or rate is provided to report compensation, we have used a reasonable method to arrive at the estimate and we have described the method used to arrive at the estimated amount. This formula or rate may be disclosed to describe the compensation to which it applies under the Schedule C rules. Alternatively, for purposes of Schedule C disclosure or in connection with your fiduciary review of the compensation paid with respect to the services, products and investment options utilized by the plan, you may calculate and disclose an actual or estimated dollar amount by multiplying the rate by the total assets to which it applies.

Please note that, unless otherwise indicated in the descriptions contained in this report, direct compensation is presented on a plan year basis 01/01/2011 - 12/31/2011 and indirect compensation is presented on a calendar year basis ending 12/31/2011.

This report includes compensation actually paid to or by the Hartford within the indicated plan year as part of your Hartford product. *(Note: If the plan year period or plan year end indicated in this Schedule C reporting package is incorrect, please notify your Hartford customer service representative immediately).* This report does not include amounts deducted from plan assets and paid to third parties (other than Hartford). In addition, the report does not include compensation related to investments held by the plan that are not serviced on our recordkeeping system. You should contact your other service providers for reportable compensation information. You may also receive information on the compensation reported here from other service providers as is described below.

Please note that we have provided suggested service codes with respect to services provided through our Hartford product. Please review all Schedule C and other Form 5500 materials with your experienced benefits counsel and other professionals to determine the most appropriate codes for your plan. In addition, please note that because plans with fewer than 100 participants (as of the beginning of the plan year) are generally not required to file Schedule C, you should refer to the instructions provided by the IRS for Schedule C and/or review the applicability of Schedule C to your plan with your experienced tax/benefits counsel, to determine whether it is necessary for the plan to report the information contemplated by this report.

Please contact your Hartford Service Team should you require additional information regarding the compensation paid to or by Hartford with respect to your plan.

Information provided in this document and related materials we provide are not intended to be and shall not be deemed tax advice, tax form preparation services, legal advice, advice to plans regarding compliance with ERISA reporting compliance, or accounting or other professional services. As described above, the information contained in this report may not cover all of the compensation received by the plan’s service providers. We strongly encourage you to review all Schedule C and other Form 5500 materials with experienced benefits counsel and other professionals.

¹ Please refer to the Schedule C of the Form 5500 and its instructions (available at: <http://www.dol.gov/ebsa/5500main.html>), and please confer with experienced benefits counsel and other professionals, to determine the applicability of Schedule C to your plan.

FORM 5500 SCHEDULE C REPORT
SCHEDULE C, LINE 2(h) AND LINE 3(e) FORMULA DESCRIPTION

LEGEND BRANDS 401(K) PLAN (711746)

EIN #: 91-1189780

Please note that, unless otherwise indicated in the descriptions contained in this report, direct compensation is presented on a plan year basis 01/01/2011 - 12/31/2011 and indirect compensation is presented on a calendar year basis ending 12/31/2011.

For use with lines 2(h), 3(c), 3(d), 3(e)

Total Direct Compensation Paid **\$3,434.50**

The total amount identified above reflects all fees deducted from plan assets at the plan administrator's direction for the plan year. Service providers which have received portions of these direct fees are listed below, along with the amount of fees they received. Please note that if there is a discrepancy between the total direct fees reported above and the sum of the direct fees reported below, you should contact your other service providers or your plan records to identify the recipient(s) of the fees and any other information relevant to your Schedule C filing.

Recipient: Hartford Life Insurance Company EIN: 06-0974148

Service Codes: 15, 23, 37, 38, 54, 55, 59, 60, 62, 63, 64, 65, 66, 99, 50 (if direct compensation amount reflected below)

Direct Compensation **\$3,434.50**

The total amount identified above reflects fees deducted from plan assets at the plan administrator's direction for the 2011 plan year for the above named recipient. Please review other service providers, below, to determine whether direct fees were also paid to them. Also, please review your records to determine whether other service providers may have received any compensation not reported below (e.g., a reimbursement paid to any plan fiduciary, your employee benefits counsel, or a plan auditor).

Note: Due to system accounting protocols (including 'cash basis' accounting), amounts reported as Direct Compensation and amounts reported as paid to Hartford Life Insurance Company are the net result of aggregating direct compensation after the effects of adjustments processed in 2011, some of which may have pertained to prior years.

Please review the detailed breakdown at the end of the report for further information.

Indirect Compensation

Float compensation **\$3.21**

Bank accounts and investments associated with short-term investment pool, 200 Hopmeadow Road, Simsbury, CT 06089

This is an estimate based on the annual average rate of float (0.01% for 2011) earned on the bank accounts and investments associated with the short-term investment pool for the 2011 calendar year multiplied by an estimate of the assets related to uncashed checks.* This estimate does not include float earned for any other reason (e.g., if amounts remitted to The Hartford cannot be immediately invested because they are not in good order). Please review or request a copy of the current float disclosure for more information about the other circumstances in which float is earned.

* A complete listing of distribution checks that remain outstanding is available on the Retirement Plan Access web site under the Standard Reports section (Report R03998-Outstanding Distribution Checks). Uncashed check assets will continue to remain in a float-earning bank account until such time direction is received from the Plan Sponsor. The Plan Sponsor should consult with their tax advisor or benefits counsel to determine if assets attributable to uncashed checks should be included on the Form 5500 filing.

Non Monetary Compensation

Please note that items of nonmonetary compensation need to be reported for Schedule A or C (Form 5500) purposes if they exceed certain *de minimus* amounts. Transactions generating nonmonetary compensation may include gifts, gratuities, or certain types of in-kind benefits. Hartford's Code of Ethics and Business Conduct generally restricts Hartford employees from giving to or receiving gifts from customers and/or business partners having a value of over \$100, in any individual situation, without prior approval. However, it is possible that one or more of your service providers for the calendar year, including Hartford, engaged in transactions generating nonmonetary compensation. Information concerning reportable transactions undertaken between or among non-Hartford parties may not be available to The Hartford.

Please consult with your legal or tax advisors if you have any questions.

Compensation paid with respect to Funds

<i>Investment Option Name</i>	<i>EIN</i>	<i>Revenue Sharing Rate (%) Paid to The Hartford (rates as of 12/31/2011)</i>	<i>Underlying Fund Gross Expense Ratio as of the Fund's Year End*</i>
ALGER SMALLCAP GROWTH INSTITUT R	13-2665689	0.80% x assets	1.69%
ALLIANCEBERNSTEIN GROWTH R	13-4064930	0.80% x assets	1.60%
ALLIANCEBERNSTEIN SM-MDCAP VAL R	13-4064930	0.80% x assets	1.60%
ALLIANZ NFJ DIVIDEND VALUE R	33-0457728	0.75% x assets	1.31%
ALLIANZ NFJ SMALL-CAP VALUE R	33-0457728	0.75% x assets	1.46%
AMERICAN CENTURY EQUITY GROWTH R	43-1819235	0.75% x assets	1.19%
AMERICAN FUNDS BND FD OF AMER R1	95-2884967	1.10% x assets	1.38%
AMERICAN FUNDS CP WLD GR INC-R1	95-1411037	1.10% x assets	1.56%
AMERICAN FUNDS FUNDAMENTL INV R1	22-1557722	1.10% x assets	1.43%
COL SELI COMMUNICAT AND INF R	36-3376651	0.75% x assets	1.61%
COL SELI GLOBAL TECHNOLOGY R	36-3376651	0.75% x assets	1.71%
FEDERATED KAUFMANN R	25-1470423	0.75% x assets	2.50%
FRANKLIN INCOME R	13-2573775	0.60% x assets plus \$12/participant	1.00%
GOLDMAN SACHS HIGH YIELD SVC	13-4019460	0.65% x assets	1.22%
GOLDMAN SACHS SMALLCAP VALUE SVC	13-4019460	0.65% x assets	1.56%
HARTFORD INDEX HLS IB	22-2937447	0.50% x assets	0.59%
INVESCO INTERNATIONAL GROWTH R	76-0352823	0.85% x assets	1.68%
INVESCO REAL ESTATE R	76-0343427	0.85% x assets	1.56%
INVESCO VAN KAMPEN GRTH & INC R	76-0343427	0.80% x assets	1.09%
JANUS ENTERPRISE R	84-0592523	0.75% x assets	1.47%
LORD ABBETT SMALL CAP BLEND P	22-3805271	0.70% x assets	1.43%
MFS RESEARCH INTERNATIONAL R2	04-3158862	0.85% x assets	1.45%
MFS TOTAL RETURN R2	04-2468583	0.85% x assets	1.03%
MFS UTILITIES R2	04-3158862	0.85% x assets	1.32%
OPPENHEIMER GOLD AND SPEC MIN N	13-3155639	0.80% x assets	1.43%
PIMCO REAL RETURN R	33-0629048	0.65% x assets	1.11%
PIONEER EMERGING MARKETS R	04-3233999	0.80% x assets	2.10%
PIONEER HIGH YIELD R	04-3500606	0.80% x assets	1.49%
T. ROWE PRICE GROWTH STOCK R	52-0655816	0.65% x assets	1.20%
T. ROWE PRICE RETIRE 2020 R	52-1151266	0.65% x assets	1.19%
T. ROWE PRICE RETIRE 2040 R	52-1151266	0.65% x assets	1.26%
THE HARTFORD INFLATION PLUS R3	22-2937447	0.85% x assets	1.24%
THE HARTFORD MONEY MARKET R4	22-2937447		0.91%

<i>Investment Option Name</i>	<i>EIN</i>	<i>Revenue Sharing Rate (%) Paid to The Hartford (rates as of 12/31/2011)</i>	<i>Underlying Fund Gross Expense Ratio as of the Fund's Year End*</i>
THE HARTFORD SMALL COMPANY R4	22-2937447	0.65% x assets	1.28%
THORNBURG INTERNATIONAL VALUE R3	06-1158764	0.75% x assets	1.63%
VICTORY SPECIAL VALUE R	31-6364605	0.45% x assets plus \$16/participant	1.49%

Under the variable investment options available through your plan's group annuity contract or funding agreement, contract values are invested in Hartford Life Insurance Company separate accounts that, in turn, invest in underlying registered investment companies (i.e., mutual funds) and collective investment funds.

The list includes any investment option held by the plan on at least one month end during the 2011 calendar year. To arrive at an estimate of the dollar amount that Hartford received from each investment option, multiply the rate of fees received from each investment option by your plan's year-end balance (or if the investment option was liquidated prior to year end, the balance on the liquidation date) and, if applicable, the per participant fee by the number of participants in the investment option at year end (or the liquidation date if earlier). This will be an estimate because your plan's balance and number of participants will vary over the course of the year, so the year-end balance and number of participants may be higher or lower than the daily balance. In addition, these fees are calculated on a daily basis.

* This amount is the sum of the fund's distribution, management and other fees, which are also identified in the fund's prospectus. Please note that affiliates of Hartford Life Insurance Company act as advisor to the Hartford funds. Such affiliates are identified in the fund's prospectus and receive management fees in the following amounts:

Hartford Index HLS IB	0.30% x assets
Hartford Inflation Plus R3	0.46% x assets
Hartford Small Company R4	0.80% x assets

Recipient: CENTAURUS FINANCIAL INC EIN: 33-0530236

Service Codes:

Please contact your Service Provider for the list of applicable services performed and Service Codes.

Direct Compensation **\$0.00**

Our records indicate that this recipient did not receive any Direct Compensation. Please review your records to determine whether this service provider may have received any compensation not reported.

Indirect Compensation

* Sales commission	Payor: Hartford Life Insurance Company	EIN: 06-0974148	\$12,442.47
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* Sales Commissions are reported on a Plan Year basis.

Non Monetary Compensation

Please note that items of nonmonetary compensation need to be reported for Schedule A or C (Form 5500) purposes if they exceed certain *de minimus* amounts. Transactions generating nonmonetary compensation may include gifts, gratuities, or certain types of in-kind benefits. Hartford's Code of Ethics and Business Conduct generally restricts Hartford employees from giving to or receiving gifts from customers and/or business partners having a value of over \$100, in any individual situation, without prior approval. However, it is possible that one or more of your service providers for the 2011 calendar year, including Hartford, engaged in transactions generating nonmonetary compensation. Information concerning reportable transactions undertaken between or among non-Hartford parties may not be available to The Hartford.

Please consult with your legal or tax advisors if you have any questions.

Recipient: Morningstar Associates, LLC EIN: 36-4317381

Service Code: 49

Indirect Compensation

"Managed by You" services fee Payor: Hartford Life Insurance Company EIN: 06-0974148 **\$43.60**

This is an estimate determined by dividing a flat annual fee paid to Morningstar by the number of plans to whom this feature is made available.

Recipient: Mesirow Financial Investment Management, Inc. EIN: 36-3429599

Indirect Compensation

Annual platform package fee ("Model My Goals") **\$25.42**

Service code: 49

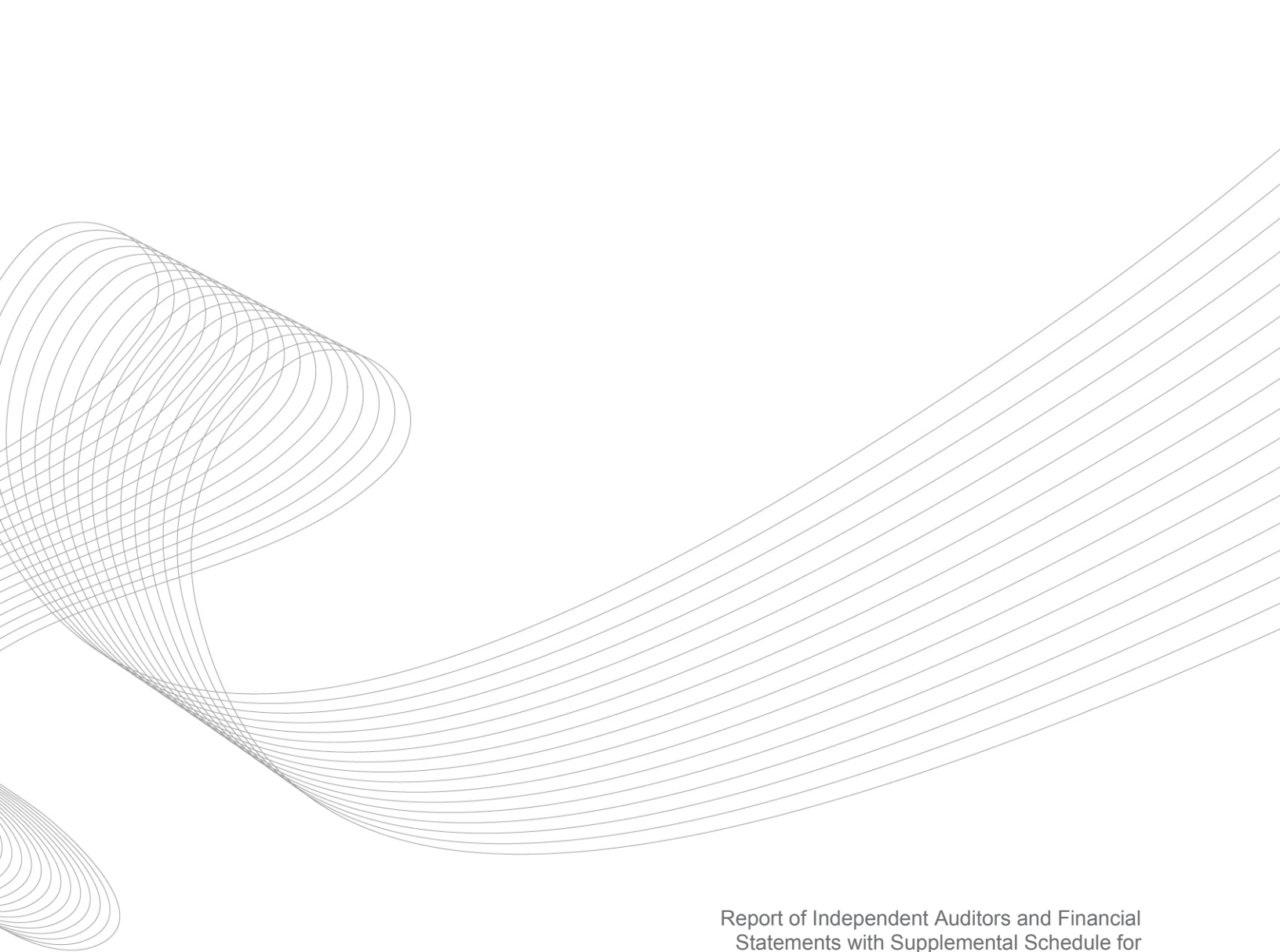
Payor: Hartford Life Insurance Company EIN: 06-0974148

This is an estimate based on the annual platform package fee paid to Mesirow divided by the number of plans using this feature.

Direct Revenue Detail

Recipient: *Hartford Life Insurance Company*

<u>Fee Description</u>	<u>Dollar Amount</u>
Participant Fee	\$1,337.50
Loan Set-up Fee	\$800.00
One-Time Distribution Fee	\$625.00
Loan Administration Fee	\$672.00
Total Direct Revenue:	\$3,434.50
Grand Total Direct Fees:	\$3,434.50



Report of Independent Auditors and Financial
Statements with Supplemental Schedule for

LEGEND BRANDS 401(K) PLAN

February 1, 2012, December 31, 2011 and 2010

MOSS-ADAMS_{LLP}

Certified Public Accountants | Business Consultants

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REPORT OF INDEPENDENT AUDITORS

To the Plan Administrator
Legend Brands 401(k) Plan

We were engaged to audit the accompanying statement of net assets available for benefits of Legend Brands 401(k) Plan (the "Plan") as of February 1, 2012, December 31, 2011 and 2010, and the related statement of changes in net assets available for benefits for the period ended February 1, 2012, and year ended December 31, 2011, and the supplemental Schedule H Line 4i—Schedule of Assets (Held at End of Year) as of December 31, 2011. These financial statements and supplemental schedule are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

Except as explained in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7 for the plan year 2011, which was certified by The Hartford Life Insurance Company, the custodian of 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 holds Plan investment assets and executes investment transactions. The Plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2011 and 2010, that the information provided to the Plan administrator by the custodian is complete and accurate.

MOSS-ADAMS_{LLP}

Because of the significance of the information we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule as of December 31, 2011. The supplemental schedule is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

In our opinion, the financial statements, referred to above, of Legend Brands 401(k) Plan as of February 1, 2012, and for the period then ended present fairly, in all material respects, the net assets of Legend Brands 401(k) Plan as of February 1, 2012, and the changes in its net assets available for benefit for the period then ended in conformity with accounting principles generally accepted in the United States of America.

As further discussed in Note 1 to the financial statements, Dri-Eaz Products, Inc., and Affiliates, the Plan's Sponsor, terminated the Plan effective February 1, 2012. In accordance with accounting principles generally accepted in the United States of America, the financial statements of the Plan changed its basis of accounting from the accrual basis used in presenting the December 31, 2011 and 2010 financial statements to the liquidation basis in presenting the February 1, 2012 financial statements.

A handwritten signature in black ink that reads "Moss Adams LLP". The signature is written in a cursive, flowing style.

Bellingham, Washington
September 14, 2012

LEGEND BRANDS 401(K) PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

	February 1, 2012 (Liquidation Basis)	December 31, 2011 (Accrual Basis)	2010 (Accrual Basis)
ASSETS			
Investments, at fair value:			
Participant directed investments	\$ -	\$ 4,231,401	\$ 4,407,920
Receivables:			
Notes receivable from participants	-	265,773	254,572
TOTAL ASSETS	-	4,497,174	4,662,492
NET ASSETS AVAILABLE FOR BENEFITS	\$ -	\$ 4,497,174	\$ 4,662,492

LEGEND BRANDS 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
PERIOD ENDED FEBRUARY 1, 2012 AND YEAR ENDED DECEMBER 31, 2011

	Period Ended February 1, 2012	Year Ended December 31, 2011
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income:		
Net investment income, including appreciation in fair value of investments	\$ 161,412	\$ 530
Interest income on notes receivable from participants	958	11,080
Contributions:		
Participant	-	446,019
Employer	-	304,201
	-	750,220
Total additions	162,370	761,830
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	40,387	923,714
Administrative expenses	863	3,434
Transfer of assets to other plan	4,618,294	-
Total deductions	4,659,544	927,148
NET DECREASE	(4,497,174)	(165,318)
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	4,497,174	4,662,492
End of year	\$ -	\$ 4,497,174

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 1 – PLAN DESCRIPTION

The following description of the Legend Brands 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan agreement, as amended, for a more complete description of Plan provisions.

Plan Merger and Termination – The Plan Sponsor was purchased by RPM International Inc. (“RPM”) and the Plan sponsor elected to merge the Plan into the RPM International 401(k) Trust and Plan (“RPM Plan”) effective February 1, 2012. The net assets of the Plan were transferred into the RPM Plan on February 1, 2012. The Plan was terminated as of the date of the merger.

General – The Plan is a 401(k) salary deferral and profit sharing plan covering substantially all employees of Dri-Eaz Products, Inc., and Affiliates, and is subject to provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). Dri-Eaz Products, Inc., and Affiliates (the “Company” or “Plan Administrator”) is the Plan’s sponsor and serves as Plan administrator.

Eligibility – Employees of the Company are eligible to participate in the Plan upon reaching age 18 and after completing six months of service.

Contributions – Participants may elect to contribute between 1% and 90% of eligible compensation to the Plan each year. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. The Company provides a safe harbor matching contribution equal to 100% of each participant’s contribution up to a maximum of 5% of compensation. At the discretion of management, nonelective contributions may also be made to the Plan by the Company. The Company will characterize any nonelective contributions as either “qualified” or “nonqualified.” Qualified nonelective contributions are generally made to satisfy federal nondiscrimination rules, if necessary. There were no nonelective contributions for the period ended February 1, 2012 or the year ended December 31, 2011.

Contributions are subject to regulatory limitation.

Participant Accounts – Each participant’s account is credited with the participant’s contribution, the Company’s contribution and investment earnings, and charged with an allocation of administrative expenses. Participants may direct the investment of their account balances into various investment options offered by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 1 – PLAN DESCRIPTION (Continued)

Vesting – Participants are fully vested in their salary deferrals plus actual earnings thereon. Participants are also fully vested in all safe harbor matching contributions and qualified nonelective contributions made by the Company. The Company made nonqualified nonelective contributions up through December 31, 2004. Funds contributed as nonqualified nonelective contributions became fully vested over a period of 6 years, based on years of continuous service. As of January 1, 2011, all nonqualified nonelective contributions were fully vested.

Notes Receivable from Participants – Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loans are secured by the vested balance of the participant's account and bear fixed reasonable rates of interest, as determined by the Plan administrator. The maximum loan term is five years unless the loan qualifies as a home loan, in which case the term of the loan is not to exceed thirty years. Principal and interest are paid ratably through payroll deductions. As of December 31, 2011, the rates of interest on outstanding loans ranged from 3.25% to 10.25% with various maturities through May 2037. As of February 1, 2012, all loans have been transferred to the RPM Plan.

Payment of Benefits – On termination of service due to death, disability, normal retirement, or early retirement as defined in the Plan, a participant may elect to receive either a lump-sum amount equal to the value of the participant's account balance, or annual installments over a fixed reasonable period of time, not exceeding the life expectancy of the participant or designated beneficiary. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. Hardship withdrawals are also allowed by the Plan.

For termination of service with vested benefits of \$5,000 or less, a participant or beneficiary will automatically receive the value of the vested interest in his or her account as a lump-sum distribution.

Forfeitures – Forfeitures are the non-vested portion of the participant's account that is lost upon termination of employment. Forfeitures are retained in the Plan and will be used to meet Company contribution requirements, or to pay Plan administrative expenses. For the period ended February 1, 2012, and December 31, 2011 and 2010 there were no forfeited non-vested accounts. For the period ended February 1, 2012 and year ended December 31, 2011, Company matching contributions were reduced by \$0 and \$1,091, respectively from forfeited non-vested accounts.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting – The financial statements of the Plan are prepared in accordance with accounting principles generally accepted in the United States of America, using the liquidation method of accounting as of February 1, 2012 and the accrual method of accounting as of December 31, 2011 and 2010. As Plan assets are generally stated at fair value, there is little difference between the liquidation and accrual basis of accounting.

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Recent Accounting Pronouncements – In January 2010, the Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update (“ASU”) No. 2010-06, *Fair Value Measurements and Disclosures (Topic 820) – Improving Disclosures about Fair Value Measurements*. The guidance, which was effective for reporting periods beginning after December 15, 2009, required additional disclosures about transfers between levels within the fair value hierarchy, and clarified existing disclosure requirements regarding classes of assets and liabilities measured at fair value. Additional guidance which is effective for reporting periods beginning after December 15, 2010 requires the Plan to present information about purchases, sales, issuances, and settlements on a gross basis in the reconciliation of the beginning and ending balance of Level 3 fair value measurements. The Plan adopted the Level 3 reconciliation disclosures effective January 1, 2011. See Note 4.

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 IFRSs*. ASU No. 2011-04 requires disclosure of valuation techniques for Level 2 and Level 3 measurements and for Level 3 measurements requires disclosure of valuation processes used by the reporting entity and quantitative information about significant unobservable inputs. ASU No. 2011-04 removes the requirement for nonpublic companies to disclose information about transfers between Level 1 and Level 2 of the fair value hierarchy. The new guidance is effective for reporting periods beginning after December 15, 2011. Adoption of ASU No. 2011-04 had no material effect on the statement of net assets available for benefits and statement of changes in net assets available for benefits as of and for the period ended February 1, 2012.

Investment Valuation – Investments are stated at fair value as certified by the Plan’s trustee, The Hartford Life Insurance Company. Fair value is the price that would be received to sell an asset or paid to transfer a liability (i.e., the “exit price”) in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Income Recognition – Purchases and sales of securities are recorded on the trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. The net appreciation in fair value of investments consists of both the realized gains or losses and unrealized appreciation and depreciation of those investments.

Notes Receivable from Participants – Notes receivable from participants are measured at amortized cost, which represents unpaid principal balance plus accrued but unpaid interest, and are classified as notes receivable. Delinquent notes receivable from participants are recorded as distributions based on the terms of the Plan document.

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Payment of Benefits – The Plan recognizes benefit payments in the period that benefits are actually paid.

Expenses – Administrative expenses are generally paid by the Company. Certain transaction fees are paid by the Plan.

Subsequent Events – Subsequent events are events or transactions that occur after the statement of net assets available for benefits date but before financial statements are issued. The Plan recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of net assets available for benefits, including the estimates inherent in the process of preparing the financial statements. The Plan's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the statement of net assets available for benefits but arose after the statement of net assets available for benefits date and before financial statements are issued.

The Plan has evaluated subsequent events through September 14, 2012, which is the date the financial statements were issued.

NOTE 3 – INVESTMENTS

Investments – Investments representing 5% or more of net assets available for benefits consist of the following as of:

	Fair Value		
	February 1, 2012	December 31, 2011 2010	
Pooled Separate Accounts:			
The Hartford Money Market	\$ –	\$ 775,780	\$ 842,239
Hartford INDEX HLS IB	–	502,411	514,123
T. Rowe Price Growth Stock	–	382,883	430,144
Franklin Income	–	530,579	392,953

During the period ended February 1, 2012 and the year ended December 31, 2011, the Plan's investments (including gains and losses on investments purchased, sold, as well as held during the year) appreciated in fair value as follows:

	February 1, 2012	December 31, 2011
Pooled Separate Accounts	\$ 161,412	\$ 530
Net appreciation in fair value of investments	\$ 161,412	\$ 530

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 4 – FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, provides the 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 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Basis of Fair Value Measurement

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 – Quoted prices in markets that are not considered to be active or financial instruments without quoted market prices, but for which all significant inputs are observable, either directly or indirectly;

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2011 and 2010.

Units held in pooled separate accounts are valued using the net asset value ("NAV") of the fund. The NAV is based on the fair value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of units outstanding. The net asset value of a pooled separate account is calculated based on a compilation of primarily observable market information. The number of units of the fund that are outstanding on the calculation date is derived from observable purchase and redemption activity in the fund. The Plan's pooled separate accounts invest in publicly traded mutual funds. Accordingly, the unit value for a pooled separate account is classified within level 2 of the valuation hierarchy.

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

There were no investments held by the Plan as of February 1, 2012. The following table discloses by level, the fair value hierarchy of the Plan's assets at fair value as of December 31, 2011 and 2010:

Investment Assets at Fair Value as of December 31, 2011				
	Level 1	Level 2	Level 3	Total
Balanced	\$ –	\$ 1,080,675	\$ –	\$ 1,080,675
Large cap	–	852,271	–	852,271
Money market	–	775,780	–	775,780
Bonds	–	634,155	–	634,155
Mid cap	–	334,772	–	334,772
International	–	196,391	–	196,391
Small cap	–	235,420	–	235,420
Specialty	–	121,937	–	121,937
	<u>\$ –</u>	<u>\$ 4,231,401</u>	<u>\$ –</u>	<u>\$ 4,231,401</u>

Investment Assets at Fair Value as of December 31, 2010				
	Level 1	Level 2	Level 3	Total
Balanced	\$ –	\$ 956,811	\$ –	\$ 956,811
Large cap	–	926,294	–	926,294
Money market	–	842,239	–	842,239
Bonds	–	628,385	–	628,385
Mid cap	–	367,339	–	367,339
International	–	289,799	–	289,799
Small cap	–	273,240	–	273,240
Specialty	–	123,813	–	123,813
	<u>\$ –</u>	<u>\$ 4,407,920</u>	<u>\$ –</u>	<u>\$ 4,407,920</u>

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 5 – TAX STATUS

The Company adopted a prototype plan provided by Automatic Data Processing Federal Credit Union (“ADP”) on January 1, 2005. The prototype Plan document is a standardized defined contribution plan that received a favorable opinion letter from the Internal Revenue Service on November 06, 2001, which stated that the Plan, as then designed, was in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

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 administrator has analyzed the tax positions taken by the Plan, and has concluded that as of February 1, 2012 and December 31, 2011, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 6 – RISKS AND UNCERTAINTIES

The Plan invests in various pooled accounts that hold investment securities. Investment securities are exposed to various risks, such as interest rate, market volatility, and credit risks. It is reasonably possible, given the level of risk associated with investment securities, that changes in the near term could materially affect a participant’s account balance and the amounts reported in the financial statements.

NOTE 7 – INFORMATION CERTIFIED BY THE CUSTODIAN

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor’s Rules and Regulations for Reporting Disclosure under ERISA. Accordingly, The Hartford Life Insurance Company, the custodian of the Plan, has certified the completeness and accuracy of:

- Investments and notes receivable from participants reflected on the accompanying statements of net assets available for benefits as of December 31, 2011 and 2010.
- Net investment income, including net appreciation in fair value of investments reflected on the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2011.
- Investments reflected on the supplemental schedule of assets (held at end of year).

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 8 – PARTY-IN-INTEREST TRANSACTIONS

Plan investments include Pooled Separate Accounts managed by The Hartford Life Insurance Company. The Hartford Life Insurance Company is the custodian of the Plan and, therefore, transactions with this entity qualify as exempt party-in-interest transactions.

SUPPLEMENTAL SCHEDULE REQUIRED BY THE DEPARTMENT OF LABOR

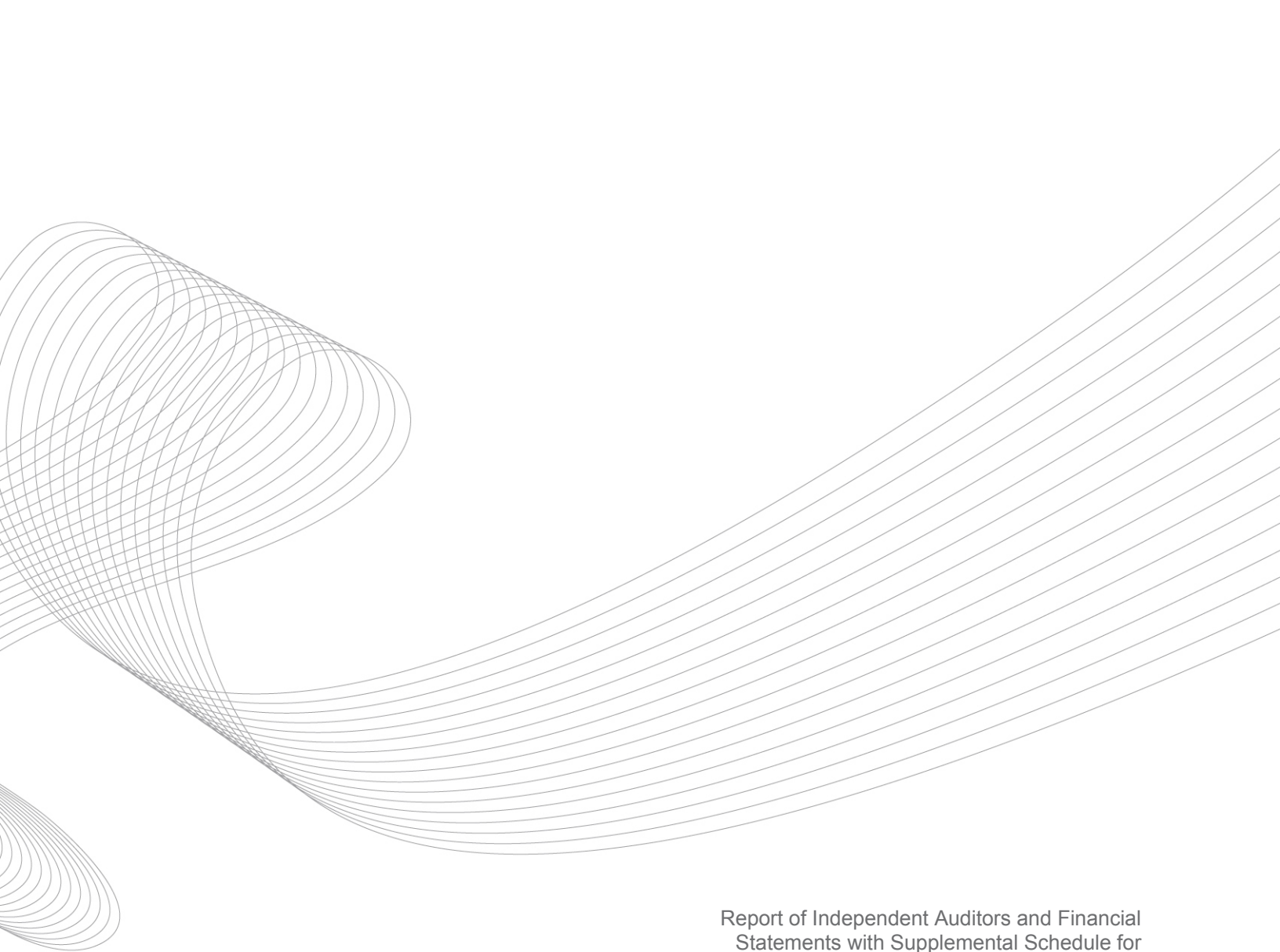
LEGEND BRANDS 401(K) PLAN
EIN NUMBER 91-1189780
PLAN NUMBER 001
FORM 5500, REQUIRED PORTIONS OF SCHEDULE H
DECEMBER 31, 2011

Schedule H Line 4i—Schedule of Assets (Held at End of Year)

(a)	(b) Identity of issuer, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
*	The Hartford Money Market	Money Market	**	\$ 775,780
*	Franklin Income	Pooled Separate Accounts	**	530,579
*	Hartford INDEX HLS IB	Pooled Separate Accounts	**	502,411
*	T. Rowe Price Growth Stock	Pooled Separate Accounts	**	382,884
*	Janus Enterprise	Pooled Separate Accounts	**	175,716
*	Allianz NFJ Dividend Value	Pooled Separate Accounts	**	171,776
*	American Funds Bond Fund AM	Pooled Separate Accounts	**	157,430
*	Pioneer High Yield	Pooled Separate Accounts	**	155,258
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*	MFS Utilities	Pooled Separate Accounts	**	731
	Notes receivable from participants	Interest rates ranging from 3.25% to 10.25% maturing through May 2037	—	265,773
				<u>\$ 4,497,174</u>

* Denotes a party in interest to the Plan.

** Information is not required as investments are participant directed.



Report of Independent Auditors and Financial
Statements with Supplemental Schedule for

LEGEND BRANDS 401(K) PLAN

February 1, 2012, December 31, 2011 and 2010

MOSS-ADAMS_{LLP}

Certified Public Accountants | Business Consultants

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REPORT OF INDEPENDENT AUDITORS

To the Plan Administrator
Legend Brands 401(k) Plan

We were engaged to audit the accompanying statement of net assets available for benefits of Legend Brands 401(k) Plan (the "Plan") as of February 1, 2012, December 31, 2011 and 2010, and the related statement of changes in net assets available for benefits for the period ended February 1, 2012, and year ended December 31, 2011, and the supplemental Schedule H Line 4i—Schedule of Assets (Held at End of Year) as of December 31, 2011. These financial statements and supplemental schedule are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

Except as explained in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7 for the plan year 2011, which was certified by The Hartford Life Insurance Company, the custodian of 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 holds Plan investment assets and executes investment transactions. The Plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2011 and 2010, that the information provided to the Plan administrator by the custodian is complete and accurate.

MOSS-ADAMS_{LLP}

Because of the significance of the information we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule as of December 31, 2011. The supplemental schedule is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

In our opinion, the financial statements, referred to above, of Legend Brands 401(k) Plan as of February 1, 2012, and for the period then ended present fairly, in all material respects, the net assets of Legend Brands 401(k) Plan as of February 1, 2012, and the changes in its net assets available for benefit for the period then ended in conformity with accounting principles generally accepted in the United States of America.

As further discussed in Note 1 to the financial statements, Dri-Eaz Products, Inc., and Affiliates, the Plan's Sponsor, terminated the Plan effective February 1, 2012. In accordance with accounting principles generally accepted in the United States of America, the financial statements of the Plan changed its basis of accounting from the accrual basis used in presenting the December 31, 2011 and 2010 financial statements to the liquidation basis in presenting the February 1, 2012 financial statements.

A handwritten signature in black ink that reads "Moss Adams LLP". The signature is written in a cursive, flowing style.

Bellingham, Washington
September 14, 2012

LEGEND BRANDS 401(K) PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

	February 1, 2012 (Liquidation Basis)	December 31, 2011 (Accrual Basis)	2010 (Accrual Basis)
ASSETS			
Investments, at fair value:			
Participant directed investments	\$ -	\$ 4,231,401	\$ 4,407,920
Receivables:			
Notes receivable from participants	-	265,773	254,572
TOTAL ASSETS	-	4,497,174	4,662,492
NET ASSETS AVAILABLE FOR BENEFITS	\$ -	\$ 4,497,174	\$ 4,662,492

LEGEND BRANDS 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
PERIOD ENDED FEBRUARY 1, 2012 AND YEAR ENDED DECEMBER 31, 2011

	Period Ended February 1, 2012	Year Ended December 31, 2011
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income:		
Net investment income, including appreciation in fair value of investments	\$ 161,412	\$ 530
Interest income on notes receivable from participants	958	11,080
Contributions:		
Participant	-	446,019
Employer	-	304,201
	-	750,220
Total additions	162,370	761,830
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	40,387	923,714
Administrative expenses	863	3,434
Transfer of assets to other plan	4,618,294	-
Total deductions	4,659,544	927,148
NET DECREASE	(4,497,174)	(165,318)
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	4,497,174	4,662,492
End of year	\$ -	\$ 4,497,174

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 1 – PLAN DESCRIPTION

The following description of the Legend Brands 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan agreement, as amended, for a more complete description of Plan provisions.

Plan Merger and Termination – The Plan Sponsor was purchased by RPM International Inc. (“RPM”) and the Plan sponsor elected to merge the Plan into the RPM International 401(k) Trust and Plan (“RPM Plan”) effective February 1, 2012. The net assets of the Plan were transferred into the RPM Plan on February 1, 2012. The Plan was terminated as of the date of the merger.

General – The Plan is a 401(k) salary deferral and profit sharing plan covering substantially all employees of Dri-Eaz Products, Inc., and Affiliates, and is subject to provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). Dri-Eaz Products, Inc., and Affiliates (the “Company” or “Plan Administrator”) is the Plan’s sponsor and serves as Plan administrator.

Eligibility – Employees of the Company are eligible to participate in the Plan upon reaching age 18 and after completing six months of service.

Contributions – Participants may elect to contribute between 1% and 90% of eligible compensation to the Plan each year. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. The Company provides a safe harbor matching contribution equal to 100% of each participant’s contribution up to a maximum of 5% of compensation. At the discretion of management, nonelective contributions may also be made to the Plan by the Company. The Company will characterize any nonelective contributions as either “qualified” or “nonqualified.” Qualified nonelective contributions are generally made to satisfy federal nondiscrimination rules, if necessary. There were no nonelective contributions for the period ended February 1, 2012 or the year ended December 31, 2011.

Contributions are subject to regulatory limitation.

Participant Accounts – Each participant’s account is credited with the participant’s contribution, the Company’s contribution and investment earnings, and charged with an allocation of administrative expenses. Participants may direct the investment of their account balances into various investment options offered by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 1 – PLAN DESCRIPTION (Continued)

Vesting – Participants are fully vested in their salary deferrals plus actual earnings thereon. Participants are also fully vested in all safe harbor matching contributions and qualified nonelective contributions made by the Company. The Company made nonqualified nonelective contributions up through December 31, 2004. Funds contributed as nonqualified nonelective contributions became fully vested over a period of 6 years, based on years of continuous service. As of January 1, 2011, all nonqualified nonelective contributions were fully vested.

Notes Receivable from Participants – Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loans are secured by the vested balance of the participant's account and bear fixed reasonable rates of interest, as determined by the Plan administrator. The maximum loan term is five years unless the loan qualifies as a home loan, in which case the term of the loan is not to exceed thirty years. Principal and interest are paid ratably through payroll deductions. As of December 31, 2011, the rates of interest on outstanding loans ranged from 3.25% to 10.25% with various maturities through May 2037. As of February 1, 2012, all loans have been transferred to the RPM Plan.

Payment of Benefits – On termination of service due to death, disability, normal retirement, or early retirement as defined in the Plan, a participant may elect to receive either a lump-sum amount equal to the value of the participant's account balance, or annual installments over a fixed reasonable period of time, not exceeding the life expectancy of the participant or designated beneficiary. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. Hardship withdrawals are also allowed by the Plan.

For termination of service with vested benefits of \$5,000 or less, a participant or beneficiary will automatically receive the value of the vested interest in his or her account as a lump-sum distribution.

Forfeitures – Forfeitures are the non-vested portion of the participant's account that is lost upon termination of employment. Forfeitures are retained in the Plan and will be used to meet Company contribution requirements, or to pay Plan administrative expenses. For the period ended February 1, 2012, and December 31, 2011 and 2010 there were no forfeited non-vested accounts. For the period ended February 1, 2012 and year ended December 31, 2011, Company matching contributions were reduced by \$0 and \$1,091, respectively from forfeited non-vested accounts.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting – The financial statements of the Plan are prepared in accordance with accounting principles generally accepted in the United States of America, using the liquidation method of accounting as of February 1, 2012 and the accrual method of accounting as of December 31, 2011 and 2010. As Plan assets are generally stated at fair value, there is little difference between the liquidation and accrual basis of accounting.

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Recent Accounting Pronouncements – In January 2010, the Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update (“ASU”) No. 2010-06, *Fair Value Measurements and Disclosures (Topic 820) – Improving Disclosures about Fair Value Measurements*. The guidance, which was effective for reporting periods beginning after December 15, 2009, required additional disclosures about transfers between levels within the fair value hierarchy, and clarified existing disclosure requirements regarding classes of assets and liabilities measured at fair value. Additional guidance which is effective for reporting periods beginning after December 15, 2010 requires the Plan to present information about purchases, sales, issuances, and settlements on a gross basis in the reconciliation of the beginning and ending balance of Level 3 fair value measurements. The Plan adopted the Level 3 reconciliation disclosures effective January 1, 2011. See Note 4.

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 IFRSs*. ASU No. 2011-04 requires disclosure of valuation techniques for Level 2 and Level 3 measurements and for Level 3 measurements requires disclosure of valuation processes used by the reporting entity and quantitative information about significant unobservable inputs. ASU No. 2011-04 removes the requirement for nonpublic companies to disclose information about transfers between Level 1 and Level 2 of the fair value hierarchy. The new guidance is effective for reporting periods beginning after December 15, 2011. Adoption of ASU No. 2011-04 had no material effect on the statement of net assets available for benefits and statement of changes in net assets available for benefits as of and for the period ended February 1, 2012.

Investment Valuation – Investments are stated at fair value as certified by the Plan’s trustee, The Hartford Life Insurance Company. Fair value is the price that would be received to sell an asset or paid to transfer a liability (i.e., the “exit price”) in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Income Recognition – Purchases and sales of securities are recorded on the trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. The net appreciation in fair value of investments consists of both the realized gains or losses and unrealized appreciation and depreciation of those investments.

Notes Receivable from Participants – Notes receivable from participants are measured at amortized cost, which represents unpaid principal balance plus accrued but unpaid interest, and are classified as notes receivable. Delinquent notes receivable from participants are recorded as distributions based on the terms of the Plan document.

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Payment of Benefits – The Plan recognizes benefit payments in the period that benefits are actually paid.

Expenses – Administrative expenses are generally paid by the Company. Certain transaction fees are paid by the Plan.

Subsequent Events – Subsequent events are events or transactions that occur after the statement of net assets available for benefits date but before financial statements are issued. The Plan recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of net assets available for benefits, including the estimates inherent in the process of preparing the financial statements. The Plan's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the statement of net assets available for benefits but arose after the statement of net assets available for benefits date and before financial statements are issued.

The Plan has evaluated subsequent events through September 14, 2012, which is the date the financial statements were issued.

NOTE 3 – INVESTMENTS

Investments – Investments representing 5% or more of net assets available for benefits consist of the following as of:

	Fair Value		
	February 1, 2012	December 31, 2011 2010	
Pooled Separate Accounts:			
The Hartford Money Market	\$ –	\$ 775,780	\$ 842,239
Hartford INDEX HLS IB	–	502,411	514,123
T. Rowe Price Growth Stock	–	382,883	430,144
Franklin Income	–	530,579	392,953

During the period ended February 1, 2012 and the year ended December 31, 2011, the Plan's investments (including gains and losses on investments purchased, sold, as well as held during the year) appreciated in fair value as follows:

	February 1, 2012	December 31, 2011
Pooled Separate Accounts	\$ 161,412	\$ 530
Net appreciation in fair value of investments	\$ 161,412	\$ 530

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 4 – FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, provides the 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 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Basis of Fair Value Measurement

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 – Quoted prices in markets that are not considered to be active or financial instruments without quoted market prices, but for which all significant inputs are observable, either directly or indirectly;

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2011 and 2010.

Units held in pooled separate accounts are valued using the net asset value ("NAV") of the fund. The NAV is based on the fair value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of units outstanding. The net asset value of a pooled separate account is calculated based on a compilation of primarily observable market information. The number of units of the fund that are outstanding on the calculation date is derived from observable purchase and redemption activity in the fund. The Plan's pooled separate accounts invest in publicly traded mutual funds. Accordingly, the unit value for a pooled separate account is classified within level 2 of the valuation hierarchy.

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

There were no investments held by the Plan as of February 1, 2012. The following table discloses by level, the fair value hierarchy of the Plan's assets at fair value as of December 31, 2011 and 2010:

Investment Assets at Fair Value as of December 31, 2011				
	Level 1	Level 2	Level 3	Total
Balanced	\$ –	\$ 1,080,675	\$ –	\$ 1,080,675
Large cap	–	852,271	–	852,271
Money market	–	775,780	–	775,780
Bonds	–	634,155	–	634,155
Mid cap	–	334,772	–	334,772
International	–	196,391	–	196,391
Small cap	–	235,420	–	235,420
Specialty	–	121,937	–	121,937
	<u>\$ –</u>	<u>\$ 4,231,401</u>	<u>\$ –</u>	<u>\$ 4,231,401</u>

Investment Assets at Fair Value as of December 31, 2010				
	Level 1	Level 2	Level 3	Total
Balanced	\$ –	\$ 956,811	\$ –	\$ 956,811
Large cap	–	926,294	–	926,294
Money market	–	842,239	–	842,239
Bonds	–	628,385	–	628,385
Mid cap	–	367,339	–	367,339
International	–	289,799	–	289,799
Small cap	–	273,240	–	273,240
Specialty	–	123,813	–	123,813
	<u>\$ –</u>	<u>\$ 4,407,920</u>	<u>\$ –</u>	<u>\$ 4,407,920</u>

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 5 – TAX STATUS

The Company adopted a prototype plan provided by Automatic Data Processing Federal Credit Union (“ADP”) on January 1, 2005. The prototype Plan document is a standardized defined contribution plan that received a favorable opinion letter from the Internal Revenue Service on November 06, 2001, which stated that the Plan, as then designed, was in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

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 administrator has analyzed the tax positions taken by the Plan, and has concluded that as of February 1, 2012 and December 31, 2011, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 6 – RISKS AND UNCERTAINTIES

The Plan invests in various pooled accounts that hold investment securities. Investment securities are exposed to various risks, such as interest rate, market volatility, and credit risks. It is reasonably possible, given the level of risk associated with investment securities, that changes in the near term could materially affect a participant’s account balance and the amounts reported in the financial statements.

NOTE 7 – INFORMATION CERTIFIED BY THE CUSTODIAN

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor’s Rules and Regulations for Reporting Disclosure under ERISA. Accordingly, The Hartford Life Insurance Company, the custodian of the Plan, has certified the completeness and accuracy of:

- Investments and notes receivable from participants reflected on the accompanying statements of net assets available for benefits as of December 31, 2011 and 2010.
- Net investment income, including net appreciation in fair value of investments reflected on the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2011.
- Investments reflected on the supplemental schedule of assets (held at end of year).

LEGEND BRANDS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 1, 2012, DECEMBER 31, 2011 AND 2010

NOTE 8 – PARTY-IN-INTEREST TRANSACTIONS

Plan investments include Pooled Separate Accounts managed by The Hartford Life Insurance Company. The Hartford Life Insurance Company is the custodian of the Plan and, therefore, transactions with this entity qualify as exempt party-in-interest transactions.

SUPPLEMENTAL SCHEDULE REQUIRED BY THE DEPARTMENT OF LABOR

LEGEND BRANDS 401(K) PLAN
EIN NUMBER 91-1189780
PLAN NUMBER 001
FORM 5500, REQUIRED PORTIONS OF SCHEDULE H
DECEMBER 31, 2011

Schedule H Line 4i—Schedule of Assets (Held at End of Year)

(a)	(b) Identity of issuer, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
*	The Hartford Money Market	Money Market	**	\$ 775,780
*	Franklin Income	Pooled Separate Accounts	**	530,579
*	Hartford INDEX HLS IB	Pooled Separate Accounts	**	502,411
*	T. Rowe Price Growth Stock	Pooled Separate Accounts	**	382,884
*	Janus Enterprise	Pooled Separate Accounts	**	175,716
*	Allianz NFJ Dividend Value	Pooled Separate Accounts	**	171,776
*	American Funds Bond Fund AM	Pooled Separate Accounts	**	157,430
*	Pioneer High Yield	Pooled Separate Accounts	**	155,258
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	Notes receivable from participants	Interest rates ranging from 3.25% to 10.25% maturing through May 2037	—	265,773
				<u>\$ 4,497,174</u>

* Denotes a party in interest to the Plan.

** Information is not required as investments are participant directed.