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 01/01/2011 and ending 12/31/2011

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] 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. . . . . ▶ [X]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
SELKIRK CORPORATION PENSION PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 06/21/2002

2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan)

SELKIRK CORPORATION

1551 WEWATTA ST
DENVER, CO 80202

2b Employer Identification Number (EIN) 71-0886094

2c Sponsor's telephone number 303-744-5042

2d Business code (see instructions) 333310

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/03/2012	JOHN BARKER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

1551 WEWATTA STREET
DENVER, CO 80202

3b Administrator's EIN
68-0592934

3c Administrator's telephone number
303-744-5042

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name
SELKIRK L.L.C

4b EIN
71-0886094

4c PN
001

5	Total number of participants at the beginning of the plan year	**5**	1004
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**	194
b	Retired or separated participants receiving benefits	**6b**	889
c	Other retired or separated participants entitled to future benefits	**6c**	1457
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	2540
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	112
f	Total. Add lines **6d** and **6e**	**6f**	2652
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 1G 1I 3H 1B

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1)	X	**R** (Retirement Plan Information)
(2)		**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)	X	**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	X		**H** (Financial Information)
(2)			**I** (Financial Information – Small Plan)
(3)		0	**A** (Insurance Information)
(4)	X		**C** (Service Provider Information)
(5)	X		**D** (DFE/Participating Plan Information)
(6)			**G** (Financial Transaction Schedules)

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

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

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

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

A Name of plan
SELKIRK CORPORATION PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
SELKIRK CORPORATION

D Employer Identification Number (EIN)
71-0886094

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2011

2 Assets:

a Market value	**2a**	24961584
b Actuarial value	**2b**	24961584

3 Funding target/participant count breakdown:

		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	**3a**	311	7693756
b For terminated vested participants	**3b**	575	8637011
c For active participants:			
(1) Non-vested benefits	**3c(1)**		22600
(2) Vested benefits	**3c(2)**		2607926
(3) Total active	**3c(3)**	118	2630526
d Total	**3d**	1004	18961293

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	
5 Effective interest rate	**5**	6.33 %
6 Target normal cost	**6**	378381

Statement by Enrolled Actuary

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

SIGN HERE

Signature of actuary

08/28/2012
Date

JOHN R. GRANGE
Type or print name of actuary

11-05450
Most recent enrollment number

TOWERS WATSON DELAWARE INC.
Firm name

303-298-7878
Telephone number (including area code)

950 17TH STREET
SUITE 1400
DENVER, CO 80202
Address of the firm

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

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 22.53%	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of 6.70 % except as otherwise provided (see instructions)		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding percentages

14	Funding target attainment percentage	14	131.64 %
15	Adjusted funding target attainment percentage	15	131.64 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	121.22 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
			Totals ► 18(b)	0	18(c) 0

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

20 Quarterly contributions and liquidity shortfalls:

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

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

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

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
3.78%	6.31%	6.57 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	63

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes	☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes	☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes	☐ No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)	**31a**	378381
b Excess assets, if applicable, but not greater than 31a	**31b**	378381

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	0

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	**36**	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	0

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	**42**	
43 Excess installment acceleration amount to be carried over to future plan years	**43**	

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
SELKIRK CORPORATION PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SELKIRK CORPORATION

D Employer Identification Number (EIN)
71-0886094

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

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

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

TOWERS WATSON

950 SEVENTEENETH STREET, SUITE 1400
DENVER, CO 80202

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 17	NONE	113655	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

THE SAVITZ GROUP

1845 WALNUT STREET
PHILADELPHIA, PA 19103

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	65518	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

NISA INVESTMENT ADVISORS

150 NORTH MERAMAC
ST LOUIS, MO 63105

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	21235	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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)

ANTON COLLINS MITCHELL LLP

303 EAST 17TH AVENUE
DENVER, CO 80203

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	17552	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

THE NORTHERN TRUST COMPANY

50 SOUTH LA SALLE STREET
CHICAGO, IL 60603

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 28	NONE	17160	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

TAFT STETTINIUS & HOLLISTER LLP

31-0541755

(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?
29	NONE	9438	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a	Name: THE SAVITZ GROUP	**b** EIN:	23-1700844
c	Position: ACTUARY		
d	Address: 1845 WALNUT STREET 14TH FLOOR PHILADELPHIA, PA 19103	**e** Telephone:	215-587-0700

Explanation: TO CHANGE ACTUARY TO THAT ACTUARY USED BY THE OTHER PLANS IN THE MASTER TRUST. THERE WERE NO DISAGREEMENTS OR DISPUTES.

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.

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

A Name of plan
SELKIRK CORPORATION PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
SELKIRK CORPORATION

D Employer Identification Number (EIN)
71-0886094

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: TOMKINS DEFINED BENEFIT MASTER TRST

b Name of sponsor of entity listed in (a): TOMKINS INDUSTRIES INC

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)
36-7045730-001	M	65078558

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

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
SELKIRK CORPORATION PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SELKIRK CORPORATION

D Employer Identification Number (EIN)
71-0886094

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	24961584	65078558
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	24961584	65078558
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	31790	104146
i Acquisition indebtedness	1i		
j Other liabilities	1j	107527	99593
k Total liabilities (add all amounts in lines 1g through1j)	1k	139317	203739
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	24822267	64874819

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

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		5407074
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		5407074
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	807086	
(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)		807086
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	208658	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	38394	
(4) Other	2i(4)	35721	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		282773
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1089859
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		4317215
l Transfers of assets:			
(1) To this plan	2l(1)		35735337
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified **(2)** ☐ Qualified **(3)** ☒ Disclaimer **(4)** ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: ANTON COLLINS MITCHELL LLP **(2)** EIN: 01-0724563

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		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.)	4b		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.)	4c		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.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		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?	4g		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?	4h		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.)	4i		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.)	4j		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?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
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.

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

A Name of plan
SELKIRK CORPORATION PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SELKIRK CORPORATION

D Employer Identification Number (EIN)
71-0886094

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** 0

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): 36-1561860

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** 5

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 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**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure 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**

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: 65.0% Investment-Grade Debt: 32.0% High-Yield Debt: 0.0% Real Estate: 0.0% Other: 3.0%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☒ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☒ Modified duration ☐ Other (specify):

Selkirk Corporation
Pension Plan

Financial Statements

As of and for the Years Ended December 31, 2011 and 2010

ACM
Anton Collins Mitchell LLP
Accountants & Consultants

An Independent Member Of
BDO SEIDMAN ALLIANCE

Selkirk Corporation Pension Plan

Financial Statements

As of and for the Years Ended December 31, 2011 and 2010

Selkirk Corporation
Pension Plan

Contents

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Statements of Changes in Net Assets Available for Benefits for the Years Ended December 31, 2011 and 2010 3

Notes to Financial Statements 4

NOTE: All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

ACM
Anton Collins Mitchell LLP
Accountants & Consultants

Independent Auditors' Report

To the Plan Administrator of
Selkirk Corporation Pension Plan:

We were engaged to audit the accompanying statements of net assets available for benefits of the Selkirk Corporation Pension Plan (the "Plan") as of December 31, 2011 and 2010, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by The Northern Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the trustee as of and for the years ended December 31, 2011 and 2010, that the information provided to the plan administrator by the trustee is complete and accurate.

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

Anton Collins Mitchell LLP

Denver, Colorado
September 14, 2012

Financial Statements

Selkirk Corporation
Pension Plan

Statements of Net Assets Available for Benefits

December 31,	**2011**	2010
Assets:		
Investments, at fair value:		
Investment in Tomkins US Master Trust	**$ 65,078,558**	$ 24,961,584
Total assets	**65,078,558**	24,961,584
Liabilities:		
Accrued expenses	**(104,146)**	(31,790)
Due to other plans	**(99,593)**	(107,527)
Total liabilities	**(203,739)**	(139,317)
Net assets available for benefits	**$ 64,874,819**	$ 24,822,267

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

Selkirk Corporation
Pension Plan

Statements of Changes in Net Assets Available for Benefits

Years Ended December 31,	**2011**	2010
Additions to (deductions from) net assets attributable to:		
Plan's interest in net investment income of the Tomkins US Master Trust	**$ 5,407,074**	$ 3,995,077
Employer contributions	**-**	3,700,000
Benefits paid to participants	**(807,086)**	(702,749)
Administrative fees	**(282,773)**	(172,054)
Net increase prior to transfer from other plans due to plan mergers	**4,317,215**	6,820,274
Transfers from other plans due to plan mergers (Note 1)	**35,735,337**	-
Net assets available for benefits:		
Beginning of year	**24,822,267**	18,001,993
End of year	**$ 64,874,819**	$ 24,822,267

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

Selkirk Corporation
Pension Plan

Notes to Financial Statements

1. PLAN DESCRIPTION

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

General

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

On September 24, 2010, Tomkins Acquisitions Limited (formerly Pinafore Acquisitions Limited), acquired the entire issued ordinary share capital of Tomkins plc, the parent company of the Company. Tomkins plc was re-registered as a private company and its name was changed to Tomkins Limited.

Plan Mergers

Pursuant to a corporate resolution, the ASC Tucson Production and Maintenance Employees Pension Plan (the "ASC Plan"), the Tomkins Consolidated Frozen Pension Plan (the "Tomkins Consolidated Plan"), and the Hart & Cooley, Inc. Hourly Employees Retirement Plan (the "Hart & Cooley Plan") were merged into the Plan effective December 31, 2011. Net assets of approximately $35,735,000 and accumulated plan benefit obligations of approximately $29,494,000 were merged into the Plan. The benefits, rights and features of the ASC Plan, Tomkins Consolidated Plan, and Hart & Cooley Plan have been retained and are now included in the restated Plan document (See Note 10, *Subsequent Events*) and have not been included in the following description of the Plan's provisions. There are active employees within the ASC Plan, along with plan members that are in pay status or have a deferred vested benefit. There are no active employees of Tomkins Consolidated Plan or Hart & Cooley Plan, and all plan members are either in pay status or have a deferred vested benefit.

Trustee and Administration of the Plan

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

1. PLAN DESCRIPTION (CONTINUED)

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

Eligibility

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

Pension Benefits

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

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

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

1. PLAN DESCRIPTION (CONTINUED)

Death and Disability Benefits

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

Vested Pension

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

Forfeitures

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

1. PLAN DESCRIPTION (CONTINUED)

Tax Status

The Internal Revenue Service ("IRS") has determined and informed the Company by a letter dated April 23, 2012, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan has been restated effective January 1, 2012 (See Note 10, *Subsequent Events*) and a new letter was received dated May 24, 2012 informing the Company that the restated document is designed in accordance with applicable sections of the IRC. The Plan Administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes is included in the accompanying financial statements.

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments Valuation

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

Concentration of Investments and Risks and Uncertainties

The Plan provides for various investments through the Master Trust. Investment securities, in general, are subject to various risks, such as interest rate, credit and overall market volatility risk. Additionally, the value, liquidity and related income of the investment securities are sensitive to changes in the economic conditions and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates. Certain investments (such as the insurance company pooled separate accounts and common/collective trusts) may be less liquid and include restrictions on their sale. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of such investment securities, it is reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the Statements of Net Assets Available for Benefits and the funded status of the Plan.

As of December 31, 2011 and 2010, approximately 59% and 66%, respectively of the Master Trust net assets were invested in the NTGI Collective Daily Russell 3000 Fund – Non-Lending ("Russell 3000"). Fluctuations in the market value of the Russell 3000 would affect the Master Trust net assets. See Note 7, *Fair Value Measurements and Disclosures*, for a brief description of the underlying assets of the Russell 3000.

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Pension Protection Act of 2006, as amended by the Worker, Retiree and Employer Recovery Act of 2008, imposes certain benefit restrictions for qualified defined benefit plans that do not meet certain funding thresholds. Collectively bargained plans have a delayed effective date for application of the benefit restriction rules, which is generally the earlier of (i) the end of an agreement ratified before January 1, 2008 and (ii) January 1, 2010. A plan's funded percentage is referred to as the Adjusted Funding Target Attainment Percentage ("AFTAP"). The 2011 AFTAP for the Plan is 131.64%. Because the Plan's AFTAP equals or exceeds 80%, the Plan is not subject to any benefit restrictions.

Administrative Expenses and Investment Management Fees

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

Payment of Benefits

Benefits are recorded when paid to participants.

Subsequent Events

The Plan Administrator has evaluated subsequent events through September 14, 2012, which is the date the financial statements were available to be issued. No events or transactions discovered during this evaluation require recognition or disclosure in the financial statements, other than the events disclosed in Note 10, *Subsequent Events*.

3. FUNDING POLICY

The Company's policy is to make contributions to meet the minimum funding requirements under IRC 412. The plan assets for 2011 and 2010, as detailed in the actuary's valuation reports, were sufficient to meet the minimum funding requirements of ERISA and the IRC.

As a result of the closure of the Company's Winters, Texas location effective January 2010, a reportable event to the Pension Benefit Guaranty Corporation ("PBGC") occurred. The PBGC alleged a funding obligation of $3.7 million arose under ERISA Section 4062(e). The Company contributed an additional $3.7 million to the Plan in August 2010.

4. ACCUMULATED PLAN BENEFITS

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

The actuarial present value of accumulated plan benefits is determined by an actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of benefit payments (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The effect of any Plan amendments on accumulated plan benefits is recognized during the year in which such amendments are adopted.

The significant actuarial assumptions used in the actuarial valuation as of December 31, 2010 are as follows:

Expected return rate [(a)]	7.75%
Mortality	RP – 2000 Combined Mortality Table
Form of Payment	Life Annuity
Retirement	Age 62 with 10 years of service or age 65 with 5 years of service

(a) Prior year valuation expected rate of return was 8.00%

4. ACCUMULATED PLAN BENEFITS (CONTINUED)

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

The actuarial present value of accumulated plan benefits as determined by the actuary as of December 31, 2010 is as follows:

Vested benefits:	
Participants currently receiving benefits	**$ 6,786,448**
Active participants	**2,138,116**
Deferred	**7,002,833**
Nonvested benefits	**26,176**
Total actuarial present value of accumulated plan benefits	**$ 15,953,573**

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

Actuarial present value of accumulated plan benefits at January 1, 2010	**$ 15,261,860**
Increase (decrease) during the year attributable to:	
Decrease in the discount period	**1,192,620**
Actual benefits paid	**(702,749)**
Actuarial (gains) losses	**(247,503)**
Assumption changes	**449,345**
Net increase	**691,713**
Actuarial present value of accumulated plan benefits at December 31, 2010	**$ 15,953,573**

5. INFORMATION CERTIFIED BY THE TRUSTEE

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

- Investment in Tomkins US Master Trust as shown in the accompanying Statements of Net Assets Available for Benefits as of December 31, 2011 and 2010
- Plan's interest in net investment income of the Tomkins US Master Trust as shown in the accompanying Statements of Changes in Net Assets Available for Benefits for the years ended December 31, 2011 and 2010
- Investment information included in Notes 6 and 7

6. INTEREST IN TOMKINS US MASTER TRUST (UNAUDITED)

The Plan Administrator implemented the Tomkins Master Trust Statement of Investment Policy (the "Investment Policy"), a single investment policy that applies to all Participating Plans. Investments are managed under agreements by which the investment managers have been given the authority to make individual investment decisions within the guidelines stated in the Investment Policy. Therefore, the Plan's portion of the net income (loss), net appreciation (depreciation) in fair value of investments and expenses of the Master Trust are determined on a pro-rata basis and measured monthly. Use of the Master Trust permits the commingling of the trust assets of a number of plans administered by the Retirement Board for investment and administrative purposes. At December 31, 2011 and 2010, the Plan's interest in net assets of the Master Trust was approximately 10.98% and 4.89%, respectively. Such interests are included in the accompanying Statements of Net Assets Available for Benefits. In compliance with the Department of Labor's reporting requirements, the net change in value from participation in the Master Trust is reported as a single line item in the accompanying Statements of Changes in Net Assets Available for Benefits.

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

The investments of the Master Trust at December 31, 2011 and 2010 are summarized as follows:

	2011	2010
Investments – at fair value as further described below and Note 7:		
U.S. Government securities	**$ 221,564,642**	$ 157,967,165
Insurance company pooled separate accounts	**10,175,351**	10,137,144
Common/collective trusts	**354,373,218**	340,259,611
Insurance company general accounts	**2,467,194**	2,534,589
Interest rate swap contracts – unrealized gain	**4,587,405**	2,883,686
Interest rate swap contracts – unrealized loss	**(1,147,863)**	(4,477,807)
Total investments	**592,019,947**	509,304,388
Receivables:		
Pending trade sales	**1,968,079**	2,263,601
Accrued interest receivable	**1,217,313**	1,266,947
Total receivables	**3,185,392**	3,530,548
Liabilities:		
Pending trade purchases	**(2,298,742)**	(2,876,807)
Other liabilities	**(57,106)**	(14,901)
Total liabilities	**(2,355,848)**	(2,891,708)
Total net assets of the Master Trust	**$ 592,849,491**	$ 509,943,228

Master Trust income and net appreciation in fair value of investments allocated to the Participating Plans for the years ended December 31, 2011 and 2010 are as follows:

	2011	2010
Net appreciation in fair value of investments:		
U.S. Government securities	**$ 61,411,854**	$ 9,940,125
Insurance company pooled separate accounts	**421,607**	528,663
Common/collective trusts	**6,799,067**	49,308,972
Insurance company general accounts	**-**	1,198
Other	**13,364**	56,093
Interest rate swap contracts	**33,950,258**	26,492,888
Interest income	**5,553,471**	5,315,986
Net investment income of Master Trust	**$ 108,149,621**	$ 91,643,925

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

Certain investments exceeded 5% of net Master Trust assets as of December 31, 2011 and 2010 as follows:

	2011	2010
NTGI Collective Daily Russell 3000 Fund – Non-Lending	**$ 351,646,791**	$ 335,597,724

Master Trust Valuation of Investments and Income Recognition

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

Derivative Financial Instruments, Interest Rate Swaps and Other

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

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

The following table provides a quantitative summary of derivative activity as of and for the years ended December 31, 2011 and 2010:

Derivative Instruments	Plan Year	Notional/ Contractual Amount[(a)]	Assets[(b)]	Liabilities[(b)]
Interest rate swaps	2011	$ 429,050,000	$ 4,587,405	$ (1,147,863)
Interest rate swaps	2010	$ 282,200,000	$ 2,883,686	$ (4,477,807)

(a) Notional amounts do not quantify risk or represent assets or liabilities of the Master Trust or Plan, but are used in the calculation of cash settlements under the contract.
(b) Reported in investments at fair value held in the Master Trust as included in the investment in the Tomkins US Master Trust on the Statements of Net Assets Available for Benefits.

The Effect of Derivative Instruments[(c)]	For the Years Ended December 31,	
	2011	2010
Interest rate swaps	**$ 33,950,258**	$ 26,492,888

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

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

The Master Trust has investments in insurance company pooled separate accounts and insurance company general accounts pursuant to certain guaranteed annuity contracts with various insurance companies. These contracts contain certain minimum balance requirements and certain restrictions on termination of the contracts. The minimum balance requirements were met as of December 31, 2011 and 2010. The Company does not intend to terminate these contracts at this time.

7. FAIR VALUE MEASUREMENTS AND DISCLOSURES

The Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels. Level 1 inputs are the highest priority and consist of unadjusted quoted prices in active markets the Plan has the ability to access for identical assets and liabilities. Level 2 inputs are inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly (quoted prices in active markets for similar assets and liabilities, quoted prices for identical or similar instruments in markets that are not active and model-derived valuations whose inputs are observable or whose significant value drivers are observable). Level 3 inputs are the lowest priority and are unobservable and significant to the fair value measurement of an asset or liability.

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

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

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

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

Common/Collective Trusts (CCTs): The investments include an equity index fund and a short-term investment fund.

The equity index fund's primary objective is to approximate the risk and return characterized by the Russell 3000 Index. This index is commonly used to represent the broad U.S. equity market. The fund provides for daily redemptions at the reported unit value with one day advance notice requirement. CCTs are valued daily based on the fair values of the underlying investments in the CCT, which are generally traded in an active market and which represent the net asset value of the

7. FAIR VALUE MEASUREMENTS AND DISCLOSURES (CONTINUED)

units held by the Plan at year end. The Master Trust was permitted to redeem investment units at the net asset value as of the measurement date.

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

CCTs are classified as Level 2 investments.

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

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

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

7. FAIR VALUE MEASUREMENTS AND DISCLOSURES (CONTINUED)

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

As of December 31, 2011	Level 1	Level 2	Level 3	Total
U.S. Government securities [1]	**$ 221,564,642**	**$ -**	**$ -**	**$ 221,564,642**
Insurance company pooled separate accounts [2]	**-**	**-**	**10,175,351**	**10,175,351**
Common/collective trusts [3]	**-**	**354,373,218**	**-**	**354,373,218**
Insurance company general accounts	**-**	**-**	**2,467,194**	**2,467,194**
Interest rate swap contracts, net	**-**	**3,439,542**	**-**	**3,439,542**
Total investments of the Master Trust, at fair value	**$ 221,564,642**	**$ 357,812,760**	**$ 12,642,545**	**$ 592,019,947**

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

(1) The following represents investments within a fixed income portfolio. The breakdown of investments included in the fixed income portfolio is as follows: As of December 31, 2011 – 86% of the portfolio was invested in U.S. Treasury Bonds, 13% of the portfolio was invested in debt of U.S. Agencies, and 1% of the portfolio was in cash or other assets. As of December 31, 2010 – 87% of the portfolio was invested in U.S. Treasury Bonds, 12% of the portfolio was invested in debt of U.S. Agencies, and 1% of the portfolio was in cash or other assets.

(2) Pooled separate accounts are comprised of an intermediate duration fund and indexed fund.

(3) The following represents investments in the Northern Trust Global Investments Russell 3000 Collective Daily Fund - Non-Lending. The breakdown of investments included in the fund is as follows: As of December 31, 2011 – 62% of the fund is invested in U.S. large cap companies, 28% of the fund is invested in U.S. mid-cap companies, and 10% of the fund is invested in U.S. small cap companies. As of December 31, 2010 – 73% of the fund is invested in U.S. large cap companies, 15% of the fund is invested in U.S. mid-cap companies, and 12% of the fund is invested in U.S. small cap companies.

7. FAIR VALUE MEASUREMENTS AND DISCLOSURES (CONTINUED)

The following table sets forth a summary of changes in the fair value of the Master Trust's Level 3 investments for the year ended December 31, 2011:

	Insurance Company Pooled Separate Accounts	Insurance Company General Accounts
Fair value, beginning of year	**$ 10,137,144**	**$ 2,534,589**
Interest earned	**273,668**	**145,217**
Realized gains [(a)]	**207,343**	**2,615**
Unrealized gains, relating to investments still held as of the reporting date [(a)]	**214,264**	**-**
Purchases	**-**	**577,705**
Sales	**(657,068)**	**-**
Issuances	**-**	**-**
Settlements	**-**	**(792,932)**
Fair value, end of year	**$ 10,175,351**	**$ 2,467,194**

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

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

[(a)] Included in net appreciation (depreciation) in fair value of investments of the Master Trust.

[(b)] Certain amounts in the prior year were broken out further to conform to the current year presentation.

7. FAIR VALUE MEASUREMENTS AND DISCLOSURES (CONTINUED)

The availability of observable market data is monitored to assess the appropriate classification of financial statements within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. For the years ended December 31, 2011 and 2010, there were no transfers in or out of levels 1, 2, or 3.

8. PLAN TERMINATION

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

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

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

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

9. EXEMPT PARTY-IN-INTEREST TRANSACTIONS

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

10. SUBSEQUENT EVENTS

Effective January 1, 2012, the Plan Document was amended and restated for the following: (1) include the mergers of the ASC Plan, Tomkins Consolidated Plan, and Hart & Cooley Plan into the Plan effective December 31, 2011; (2) change the name of the Plan to the Tomkins/Selkirk Consolidated Pension Plan; (3) incorporate amendments to the Plan that have been adopted since the January 1, 2008 restatement; (4) reflect any additional legal requirements contained in the 2010 Cumulative List of Changes in Plan Qualification Requirements, as issued by the Internal Revenue Service in Notice 2010-90; and (5) add a lump sum benefit payment option to the Plan.

The members of the Tomkins North America Retirement Board consented on September 6, 2012 to divide the Master Trust effective October 1, 2012 into two trusts determined by business line: the Gates Industrial & Automotive Defined Benefit Master Trust and the Tomkins Building Products Defined Benefit Master Trust. The division of the Master Trust assets will not adversely impact assets available to pay current and future benefits.

SCHEDULE SB ATTACHMENTS (cont.)

Schedule SB, Line 26
Schedule of Active Participant Data as of January 1, 2011

Attained Age	Years of Credited Service																			
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & Over	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		0		0		0		0		0		0		0		0		0	
25 - 29	0		1		3		0		0		0		0		0		0		0	
30 - 34	0		1		5		0		0		0		0		0		0		0	
35 - 39	0		1		6		2		1		0		0		0		0		0	
40 - 44	0		2		11		2		2		1		0		0		0		0	
45 - 49	0		0		7		2		3		3		1		0		0		0	
50 - 54	0		1		7		0		4		4		0		3		0		0	
55 - 59	0		1		8		5		2		3		4		4		0		0	
60 - 64	0		0		3		3		4		1		0		2		1		0	
65 - 69	0		0		1		0		0		1		1		0		0		0	
70 & Over	0		0		0		0		0		0		1		0		0		0	

SCHEDULE SB ATTACHMENTS (cont.)

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

Plan Sponsor

The Selkirk Corporation

EIN/PN

71-0886094/001

Interest Rate Basis

3-Segment Rates

Applicable month: September

Transition election: No

Interest Rates

First segment rate: 3.78%

Second segment rate: 6.31%

Third segment rate: 6.57%

Current plan year PPA effective interest rate: 6.33%

Prior plan year PPA effective interest rate: 6.70%

Assumed cost of living adjustments

None.

Inclusion date

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

SCHEDULE SB ATTACHMENTS (cont.)

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

Administrative expenses

The amount included this year for plan-related expenses is $378,381.

Mortality

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

Retirement Rates

Retirements are assumed to occur according to the following:

Attained Age	Males and Females
55	2.00%
56	2.00%
57	2.00%
58	3.00%
59	5.00%
60	5.00%
61	10.00%
62	20.00%
63	15.00%
64	25.00%
65	100.00%

Representative Disability Rates

Disabilities are assumed to occur according to the following:

Attained Age	Annual Rate Per 1,000 Participants Males	Females
25	2.78	4.17
30	2.75	4.13
35	2.88	4.32
40	3.23	4.85
45	4.05	6.08
50	5.74	8.61
55	8.68	13.02
60	13.63	20.45

SCHEDULE SB ATTACHMENTS (cont.)

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

Representative Termination Rates (per 100 employees) not Due to Disability, Retirement or Mortality

Percentage leaving during the year						
	Completed Years of Service					
Attained Age	0	1	2	3	4	5 or more
20	30.00	27.50	24.00	21.67	18.67	10.00
25	26.25	22.50	18.50	15.83	13.00	8.75
30	22.50	19.38	16.00	13.75	11.33	7.50
35	18.75	16.25	13.50	11.67	9.67	6.25
40	15.00	13.13	11.00	9.58	8.00	5.00
45	13.50	11.50	9.40	8.00	6.53	4.50
50	12.00	10.25	8.40	7.17	5.87	4.00
55 and over	12.00	10.00	8.00	6.67	5.33	4.00

Future Increases in Social Security

Not applicable.

Future increases in Maximum Benefits and Plan Compensation Limitations

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

Benefit Commencement Date

Active participants who have reached a minimum age of 55 years and a minimum service of 10 years are assumed to commence payment on the first of the month coincident or next following termination of employment. Otherwise they are assumed to commence payment on the first of the month coincident or next following the attainment of age 65, or five years of service, if later.

Vested terminated participants who had accrued a benefit as of June 30, 1998 under the Eljer Salaried or the Selkirk Hourly plans are assumed to commence payment at age 62. All other vested terminated participants are assumed to commence payment at age 65.

Form of payment

Participants are assumed to elect the normal form which is a life annuity.

SCHEDULE SB ATTACHMENTS (cont.)

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

Marriage

80% of both male and female participants are assumed to be married. In addition, male spouses are assumed to be three years older than female spouses.

Employees

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

Asset method

The actuarial value of assets is equal to the market value of assets as of the valuation date.

Participant data

Participant data were supplied by the client as of the valuation date.

Tax policy

The actuarial valuation performed for the plan year ending December 31, 2011 is used to determine the maximum deductible contribution for the tax year ending December 31, 2011.

Benefits not included in valuation

We believe that we have reflected all significant Plan provisions in this valuation.

SCHEDULE SB ATTACHMENTS (cont.)

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

Nature of actuarial calculations

The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated or selected by Towers Watson, we consider reasonable and within the "best-estimate range" as described by the Actuarial Standards of Practice. Other actuarial assumptions could also be considered to be reasonable and within the best-estimate range. Thus, reasonable results differing from those presented in this report could have been developed by selecting different points within the best-estimate ranges for various assumptions.

The results shown in this report are estimates based on data that may be imperfect and on assumptions about future events that cannot be predicted with any certainty. The effects of certain plan provisions may be approximated, or determined to be insignificant and therefore not valued. Reasonable efforts were made in preparing this valuation to confirm that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and are not excluded or included inappropriately. The numbers shown in this report are not rounded, but this is for convenience only and should not imply precision, which is not a characteristic of actuarial calculations.

If overall future plan experience produces higher benefit payments or lower investment returns than assumed, the relative level of plan costs or contribution requirements reported in this valuation will likely increase in future valuations (and vice versa). Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from that anticipated by the economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period); and changes in plan provisions or applicable law. It is beyond the scope of this valuation to analyze the potential range of future pension contributions, but we can do so upon request.

Changes in assumptions and methods since last actuarial valuation

The administrative expense load assumption that is added to the Normal Cost has been changed to use a three-year average of prior administrative expenses with phase-in, adjusted for expected PBGC Variable-Rate Premiums for the current year. Other than the change in the administrative expense load assumption and the prescribed changes in the discount rate and mortality, no other changes in assumptions were made as part of this valuation used in determining the minimum required and maximum allowable contributions.

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

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

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

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

A Name of plan

Selkirk Corporation Pension Plan

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Selkirk Corporation

D Employer Identification Number (EIN)

71-0886094

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 1 Day 1 Year 2011

2	Assets:			
	a Market value		**2a**	24,961,584
	b Actuarial value		**2b**	24,961,584
3	Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	311	7,693,756
	b For terminated vested participants	**3b**	575	8,637,011
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		22,600
	(2) Vested benefits	**3c(2)**		2,607,926
	(3) Total active	**3c(3)**	118	2,630,526
	d Total	**3d**	1,004	18,961,293
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions		**4a**	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor		**4b**	
5	Effective interest rate		**5**	6.33 %
6	Target normal cost		**6**	378,381

Statement by Enrolled Actuary

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

SIGN HERE JRG John R. Grange — Signature of actuary

08-28-2012 — Date

John Grange — Type or print name of actuary

11-05450 — Most recent enrollment number

Towers Watson Delaware Inc. — Firm name

(303) 298-7878 — Telephone number (including area code)

950 17th Street, Suite 1400

Denver CO 80202 — Address of the firm

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

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 22.53 %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38 from prior year)		0
	b Interest on (a) using prior year's effective rate of 6.70 % except as otherwise provided (see instructions)		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding percentages

14	Funding target attainment percentage	14	131.64 %
15	Adjusted funding target attainment percentage	15	131.64 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	121.22 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
			Totals • 18(b)	0	18(c) 0

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

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

20 Quarterly contributions and liquidity shortfalls:

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

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

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

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
3.78 %	6.31 %	6.57 %	

b Applicable month (enter code)	21b	4
22 Weighted average retirement age	22	63

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)	31a	378,381
b Excess assets, if applicable, but not greater than 31a	31b	378,381

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	0

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40 Unpaid minimum required contributions for all years	40	0

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	42	
43 Excess installment acceleration amount to be carried over to future plan years	43	

SCHEDULE SB ATTACHMENTS

Statement by Enrolled Actuary

Plan Sponsor	Selkirk Corporation
EIN/PN	71-0886094/001
Plan Name	Selkirk Corporation Pension Plan
Valuation Date	January 1, 2011
Enrolled Actuary	John Grange
Enrollment Number	11-05450

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

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

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

SCHEDULE SB ATTACHMENTS (cont.)

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2011

See the Statement of Actuarial Assumptions and Methods for retirement rates. The average retirement age for Line 22 was calculated by creating a hypothetical life table with retirement as the only decrement, and then computing the average retirement age for the table.

x	q_x^r	l_x	${}_{x-55}p_{55} = l_x / l_{55}$	$q_x^r * l_x / l_{55}$	$x * q_x * l_x / l_{55}$
50	0.000	1,000,000	1.000000	0.000000	0.000000
51	0.000	1,000,000	1.000000	0.000000	0.000000
52	0.000	1,000,000	1.000000	0.000000	0.000000
53	0.000	1,000,000	1.000000	0.000000	0.000000
54	0.000	1,000,000	1.000000	0.000000	0.000000
55	0.020	1,000,000	1.000000	0.020000	1.100000
56	0.020	980,000	0.980000	0.019600	1.097600
57	0.020	960,400	0.960400	0.019208	1.094856
58	0.030	941,192	0.941192	0.028236	1.637674
59	0.050	912,956	0.912956	0.045648	2.693221
60	0.050	867,308	0.867308	0.043365	2.601925
61	0.100	823,943	0.823943	0.082394	5.026052
62	0.200	741,549	0.741549	0.148310	9.195204
63	0.150	593,239	0.593239	0.088986	5.606108
64	0.250	504,253	0.504253	0.126063	8.068050
65	1.000	378,190	0.378190	0.378190	24.582340

Average age at retirement	62.703030
Rounded for Schedule SB item 22	63

SCHEDULE SB ATTACHMENTS (cont.)

Schedule SB, Part V – Summary of Principal Plan Provisions

Applies to former Eljer Salaried Plan

Plan Sponsor

The Selkirk Corporation

Effective Date

Last restated effective January 1, 2008. Last amended effective March 31, 2009.

Participation

Each eligible employee becomes a member on the first of the month coincident with or next following the completion of one year of Continuous Service and attainment of age 21. Effective December 30, 2007, all future new members are excluded from the plan.

Retirement Dates

Normal: The first day of the month coincident with or next following the attainment of age 65 or, if later, five years of Continuous Service.

Early: The first day of the month coincident with or next following the attainment of age 55 and the completion of five years of Continuous Service (including years of Continuous Service after December 31, 2007).

Late: The first day of any month subsequent to the Normal Retirement Date.

Continuous Service

Service is credited using the elapsed time method rounded to the nearest one-twelfth of a year.

Credited Service

Service is credited using the elapsed time method rounded to the nearest one-twelfth of a year, with a maximum of 35 years. No Credited Service shall be earned after December 31, 2007.

Schedule SB, Part V – Summary of Principal Plan Provisions

Compensation

Prior to January 1, 1991, Compensation is defined as total cash remuneration excluding commissions and bonuses. Compensation on and after January 1, 1991 is defined as total cash remuneration including commissions and bonuses. No Eligible Earnings after December 30, 2007 will be considered for Final Average Monthly Compensation calculation purposes.

Final Average Monthly Earnings

The average of an employee's monthly Compensation received for service during the five consecutive full calendar years that such an average was the highest out of the last ten consecutive calendar years. For participants with fewer than five consecutive full calendar years, the average of the monthly Compensation received prior to December 30, 2007.

Normal Retirement Benefit

Normal Retirement

The Normal Retirement Benefit is based upon the following:

1. Pension attributable to Credited Service earned prior to July 1, 1998.
2. Pension attributable to Credited Service earned from July 1, 1998 through December 31, 1998.
3. Pension attributable to Credited Service earned from January 1, 1999 through December 30, 2007 equal to the sum of:
    a. Credited Service during the period times 1.25% of Final Average Monthly Earnings.
    b. Credited Service during the period times 55/100ths of 1% of the excess of Final Average Monthly Earnings over the Social Security Covered Compensation Base.

Reduced Early

For Accrued Benefits attributable to Continuous Service before July 1, 1998, reduced by 5/12 of 1% for each full month the annuity starting date precedes age 62 with ten years of service, or age 65 with five years of service.

For Accrued Benefits attributable to Continuous Service on and after July 1, 1998 to December 30, 2007, reduced by 6/10 of 1% for each full month the annuity starting date precedes Normal Retirement Date.

Late

The greater of the Normal Retirement Benefit increased actuarially for each month that the commencement is beyond the Normal Retirement Date or the Accrued Benefit at late retirement.

Schedule SB, Part V – Summary of Principal Plan Provisions

Vesting

Eligibility: A member is 100% vested when he has completed at least 5 years of Continuous Service.

Benefit: A monthly retirement income commencing at Normal Retirement Date equal to the accrued retirement income.

Disability

Disability occurring on or before March 31, 2009:

Eligibility: Total and permanent disability as determined by the Committee.

Benefit: The disability retirement benefit is equal to the accrued benefit determined using Credited Service and Eligible Earnings as of the date of disability payable beginning at age 55, reduced by 6/10th of 1% prior to Normal Retirement.

Disability occurring after March 31, 2009:

Active members are not eligible for disability benefits.

Preretirement Surviving Spouse Benefit

Eligibility: A member dies prior to his annuity commencement date but after the attainment of Normal Retirement Age, at least 5 years of Continuous Service or is otherwise eligible for a deferred vested benefit with a surviving spouse.

Benefit: The retirement benefit payable to the spouse is equal to the retirement benefit which would have been payable to such spouse under the plan's joint and 50% survivor benefit if the member had terminated on his date of death, survived until his normal retirement age under the plan, begun receiving a benefit in the form of a qualified joint and survivor annuity and died the next day. The surviving spouse may elect an earlier commencement date, but no earlier than the member's earliest retirement date.

Form of Payment

For single members, a life annuity. For married members, a 50% qualified joint and survivor annuity. Optional forms available to members are as follows:

Single Life Annuity
5 or 10 year period certain
50%, 66 2/3%, 75% or 100% joint and survivor annuity

SCHEDULE SB ATTACHMENTS (cont.)

Schedule SB, Part V – Summary of Principal Plan Provisions

Changes in Plan Provisions Since Last Actuarial Valuation

There have been no changes in the plan provisions since the last actuarial valuation that would affect current valuation results.

Schedule SB, Part V – Summary of Principal Plan Provisions

Applies to former Selkirk Hourly Plan

Plan Sponsor

The Selkirk Corporation

Effective Date

Last restated effective January 1, 2008. Last amended effective March 31, 2009.

Participation

Each individual who is considered a participant under the terms of the former Dry Plan as of the merger date on March 31, 1997 is a Participant.

Each eligible employee hired prior to July 1, 1998, is considered a participant as of July 1, 1998.

Each eligible employee hired on or after July 1, 1998, becomes a member on the first of the month coincident with or next following the completion of one year of Continuous Service and attainment of age 21. Effective December 30, 2007, all future new members are excluded from the plan.

Retirement Dates

Normal: The first day of the month coincident with or next following the attainment of age 65 or, if later, five years of Continuous Service.

Early: The first day of the month coincident with or next following the attainment of age 55 and the completion of five years of Continuous Service (including years of Continuous Service after December 30, 2007).

Late: The first day of any month subsequent to the Normal Retirement Date.

Continuous Service

Service is credited using the elapsed time method rounded to the nearest one-twelfth of a year.

Credited Service

Service is credited using the elapsed time method rounded to the nearest one-twelfth of a year. No Credited Service shall be earned after December 30, 2007. Each individual who is considered a participant under the terms of the former Dry Plan as of the merger date on March 31, 1997 shall receive Credited Service as defined under the Dry Plan.

Schedule SB, Part V – Summary of Principal Plan Provisions

Compensation

Prior to January 1, 1991, Compensation is defined as total cash remuneration excluding commissions and bonuses. Compensation on and after January 1, 1991 is defined as total cash remuneration including commissions and bonuses. No Eligible Earnings after December 30, 2007 will be considered for Final Average Monthly Compensation calculation purposes.

Final Average Monthly Earnings

The average of an employee's monthly Compensation received for service during the 5 consecutive full calendar years that such average was the highest out of the last 10 consecutive calendar years. For participants with fewer than 5 consecutive full calendar years, the average of the monthly Compensation received prior to December 30, 2007.

Normal Retirement Benefit

Normal Retirement

The Normal Retirement Benefit is based upon the following:

1. Pension attributable to Credited Service earned prior to July 1, 1998. If the Participant earned a benefit under the former Dry Plan, the Pension attributable to Credited Service earned prior to July 1, 1998 shall be offset by the Pension earned under the Dry Plan.
2. Pension attributable to Credited Service earned from July 1, 1998 through December 31, 1998.
3. Pension attributable to Credited Service earned from January 1, 1999 through December 30, 2007 equal to the sum of:
    a. Credited Service during the period times 1.25% of Final Average Monthly Earnings.
    b. Credited Service during the period times 55/100ths of 1% of the excess of Final Average Monthly Earnings over the Social Security Covered Compensation Base.

Schedule SB, Part V – Summary of Principal Plan Provisions

Reduced Early

For Accrued Benefits attributable to Continuous Service before July 1, 1998 for participants with 10 years of Continuous Service, reduced by 5/12 of 1% for each full month the annuity starting date precedes age 62.

For Accrued Benefits attributable to Continuous Service before July 1, 1998 for participants less than 10 years of Continuous Service, reduced by 5/12 of 1% for each full month the annuity starting date precedes their Normal Retirement Date.

For Accrued Benefits attributable to Continuous Service on and after July 1, 1998 to December 30, 2007, reduced by 6/10 of 1% for each full month the annuity starting date precedes Normal Retirement Date.

Late

The greater of the Normal Retirement Benefit increased actuarially for each month that the commencement is beyond the Normal Retirement Date or the Accrued Benefit at late retirement.

Vesting

All participants are 100% vested.

Disability

Disability occurring on or before March 31, 2009:

Eligibility: Total and permanent disability as determined by the Committee.

Benefit: The disability retirement benefit is equal to the accrued benefit determined using Credited Service and Eligible Earnings as of the date of disability payable beginning at age 55, reduced by 6/10th of 1% prior to Normal Retirement.

Disability occurring after March 31, 2009:

Active members are not eligible for disability benefits.

Schedule SB, Part V – Summary of Principal Plan Provisions

Preretirement Surviving Spouse Benefit

Eligibility: A member dies prior to his annuity commencement date but is after the attainment of Normal Retirement Age, at least 5 years of Continuous Service or otherwise eligible for a deferred vested benefit with a surviving spouse.

Benefit: The retirement benefit payable to the spouse is equal to the retirement benefit which would have been payable to such spouse under the plan's joint and 50% survivor benefit if the member had terminated on his date of death, survived until his normal retirement age under the plan, begun receiving a benefit in the form of a qualified joint and survivor annuity and died the next day. The surviving spouse may elect an earlier commencement date, but no earlier than the member's earliest retirement date.

Form of Payment

For single members, a life annuity. For married members, a 50% qualified joint and survivor annuity. Optional forms available to members are as follows:

Single Life Annuity
5 or 10 year period certain
50%, 66 2/3%, 75% or 100% joint and survivor annuity

Changes in Plan Provisions Since Last Actuarial Valuation

There have been no changes in the plan provisions since the last actuarial valuation that would affect current valuation results.

Schedule SB, Part V – Summary of Principal Plan Provisions

Applies to former Logan Hourly Plan

Plan Sponsor

The Selkirk Corporation

Effective Date

Last restated effective January 1, 2008. Last amended effective March 31, 2009.

Participation

Each individual who is considered a participant under the terms of the former Logan Plan as of the merger date on March 31, 1997 is a Participant.

Each eligible employee hired on or after March 31, 1997, becomes a member on the first day of employment with the employer. Effective December 31, 2007, all future new members are excluded from the plan.

There are no active members in this plan.

Retirement Dates

Normal: The first day of the month coincident with or next following the attainment of age 65 or, if later, 5 years of Continuous Service.

Early: The first day of the month coincident with or next following the attainment of age 55 and the completion of five years of Continuous Service (including years of Continuous Service after December 30, 2007).

Late: The first day of any month subsequent to the Normal Retirement Date.

Continuous Service

Service is credited using the elapsed time method rounded to the nearest one-twelfth of a year.

Credited Service

Service is credited using the elapsed time method rounded to the nearest one-twelfth of a year. No Credited Service shall be earned after December 30, 2007. Each individual who is considered a participant under the terms of the former Logan Plan as of the merger date on March 31, 1997 shall receive Credited Service as defined under the Logan Plan.

Schedule SB, Part V – Summary of Principal Plan Provisions

Due to the plan closure on May 31, 2005, there are no actives in the plan.

Normal Retirement Benefit

Normal Retirement

The Normal Retirement benefit of a member is equal to the difference between (a) and (b) below:

(a) Participants retiring on or after March 31, 1997, a monthly amount equal to the sum of the following for each indicated period of Continuous Service.

Period of Service	Monthly Multiplier
Prior to 04/01/89	$11.00
04/01/89 – 02/02/95	$17.00
02/03/95 – 02/02/99	$21.00
02/03/99 – 01/29/01	$22.00
01/30/01 & thereafter	$23.00

(b) the monthly amount payable under the HII Plan.

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

Reduced Early

If Member has attained age 55, he may elect to receive his Pension. For members with 10 or more years of continuous service, benefit is reduced ½ of 1% for each complete month the annuity starting date precedes the Normal Retirement Date.

For members with less than 10 years of Continuous Service, benefit is reduced 6/10 of 1% for each complete month the annuity start date precedes the Normal Retirement Date.

Late

The greater of the Normal Retirement Benefit increased actuarially for each month that the commencement is beyond the Normal Retirement Date or the Accrued Benefit at late retirement.

Vesting

All participants are 100% vested.

Schedule SB, Part V – Summary of Principal Plan Provisions

Preretirement Surviving Spouse Benefit

Eligibility: A member dies prior to his annuity commencement date but is after the attainment of Normal Retirement Age, completion of at least 5 years of Continuous Service or otherwise eligible for a deferred vested benefit with a surviving spouse.

Benefit: The retirement benefit payable to the spouse is equal to the retirement benefit which would have been payable to such spouse under the plan's joint and 50% survivor benefit if the member had terminated on his date of death, survived until his normal retirement age under the plan, begun receiving a benefit in the form of a qualified joint and survivor annuity and died the next day. The surviving spouse may elect an earlier commencement date, but no earlier than the member's earliest retirement date.

Form of Payment

For single members, a life annuity. For married members, a 50% qualified joint and survivor annuity. Optional forms available to members are as follows:

Single Life Annuity
50% or 75% joint and survivor annuity
50% or 100% co-pensioner annuity

Changes in Plan Provisions Since Last Actuarial Valuation

There have been no changes in the plan provisions since the last actuarial valuation that would affect current valuation results.

Schedule SB, Part V – Summary of Principal Plan Provisions

Applies to former Nampa Plan

Plan Sponsor

The Selkirk Corporation

Effective Date

Last restated effective January 1, 2008. Last amended effective March 21, 2009.

Participation

Each individual who is considered a participant under the terms of the former Nampa Plan as of the merger date on March 31, 1997 is a Participant.

Each eligible employee hired on or after March 31, 1997, becomes a member on the first day of employment with the employer. Effective March 31, 2009, all future new members are excluded from the plan.

Retirement Dates

Normal: The first day of the month coincident with or next following the attainment of age 65 or, if later, five years of Continuous Service.

Early: The first day of the month coincident with or next following the attainment of age 55 and the completion of five years of Continuous Service (including years of Continuous Service after December 30, 2007).

Late: The first day of any month subsequent to the Normal Retirement Date.

Continuous Service

Service is credited using the elapsed time method rounded to the nearest one-twelfth of a year.

Credited Service

Service is credited using the elapsed time method rounded to the nearest one-twelfth of a year. No Credited Service shall be earned after March 31, 2009. Each individual who is considered a participant under the terms of the former Nampa Plan as of the merger date on March 31, 1997 shall receive Credited Service as defined under the Nampa Plan.

Schedule SB, Part V – Summary of Principal Plan Provisions

Normal Retirement Benefit

Normal Retirement

The normal retirement benefit of a member is equal to the difference between parts (a) and (b) below:

(a) As of March 31, 2009, the normal retirement benefit of a Member based upon the Member's Years of Continuous Service as of March 31, 2009 for each period of indicated Continuous Service multiplied by the applicable multiplier for that period.

Period of Service	Monthly Multiplier
Prior to 02/01/93	$ 8.00
02/01/93 – 01/31/94	$10.00
02/01/94 – 01/31/95	$11.00
02/01/95 – 01/31/97	$13.00
02/01/97 – 01/02/00	$14.00
01/03/00 – 01/02/01	$16.00
01/03/01 – 01/02/02	$18.00
01/03/02 – 01/02/03	$19.00
01/03/03 – 01/02/04	$20.00
01/03/04 – 01/02/05	$21.00
01/03/05 – 01/02/06	$22.00
01/03/06 – 01/02/07	$23.00
01/03/07 – 01/02/08	$24.00
01/03/08 – 03/31/09	$25.00

(b) the monthly amount payable under the applicable terms of the Prior Plan.

Reduced Early

If Member has attained age 55, he may elect to receive his Pension. For members with 10 or more years of continuous service, benefit is reduced ½ of 1% for each complete month the annuity starting date precedes the Normal Retirement Date.

Late

The greater of the Normal Retirement Benefit increased actuarially for each month that the commencement is beyond the Normal Retirement Date or the Accrued Benefit at late retirement.

Vesting

All participants are 100% vested.

Schedule SB, Part V – Summary of Principal Plan Provisions

Disability

Disability occurring on or before March 31, 2009:

Eligibility: Total and permanent disability as determined by the Committee.

Benefit: The disability retirement benefit is equal to the accrued benefit determined using Credited Service and Eligible Earnings as of the date of disability payable beginning at age 55, reduced prior to Normal Retirement by ½ of 1% if the participant had ten or more years of service and reduced by 6/10th of 1% if the participant had less than ten years of service prior.

Disability occurring after March 31, 2009:

Active members are not eligible for disability benefits.

Preretirement Surviving Spouse Benefit

Eligibility: A member dies prior to his annuity commencement date but is after the attainment of Normal Retirement Age, completion of at least 5 years of Continuous Service or otherwise eligible for a deferred vested benefit with a surviving spouse.

Benefit: The retirement benefit payable to the spouse is equal to the retirement benefit which would have been payable to such spouse under the plan's joint and 50% survivor benefit if the member had terminated on his date of death, survived until his normal retirement age under the plan, begun receiving a benefit in the form of a qualified joint and survivor annuity and died the next day. The surviving spouse may elect an earlier commencement date, but no earlier than the member's earliest early retirement date.

Form of Payment

For single members, a life annuity. For married members, a 50% qualified joint and survivor annuity. Optional forms available to members are as follows:

Single Life Annuity
50% or 75% joint and survivor annuity
50% or 100% co-pensioner annuity
Lump sum

Changes in Plan Provisions Since Last Actuarial Valuation

There have been no changes in the plan provisions since the last actuarial valuation that would affect current valuation results.

Selkirk Corporation Pension Plan
EIN: 71-0886094
Plan number: 001

Schedule R, Part VI Line 18 Schedule

Listing of Plans included in the liablities of the Plan

Plan Name	Plan Sponsor Name	EIN	Plan Number	Funding Target Attainment Precentage
ASC Tucson Production and Maintenance Employees Pension Plan	Tomkins Industries, Inc.	31-0596713	013	80.00%
Tomkins Consolidated Frozen Pension Plan	Tomkins Industries, Inc.	31-0596713	026	80.00%
Hart & Cooley Inc. Hourly Employees Retirement Plan	Hart & Cooley, Inc.	52-2206266	001	80.00%

SCHEDULE SB ATTACHMENTS (cont.)

Schedule SB, Line 25
Change in Method
as of January 1, 2011

There has been a change in actuarial firm from The Savitz Organization to Towers Watson, which includes a change in the valuation system. The change in funding method receives automatic approval under IRS Announcement 2010-3.

SCHEDULE SB ATTACHMENTS (cont.)

Schedule SB, Line 24
Change in Actuarial Assumptions
as of January 1, 2011

The administrative expense load assumption that is added to the Normal Cost has been changed to use a three-year average of prior administrative expenses with phase-in, adjusted for expected PBGC Variable-Rate Premiums for the current year.