

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089
		2011
		This Form is Open to Public Inspection

Part I	Annual Report Identification Information
For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>EVENFLO RETIREMENT ACCOUNT PLAN (ERA)</u>	1b Three-digit plan number (PN) ► <u>001</u> 1c Effective date of plan <u>08/21/1998</u>
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) <u>EVENFLO COMPANY, INC.</u> <u>225 BYERS ROAD</u> <u>MIAMISBURG, OH 45342</u>	2b Employer Identification Number (EIN) <u>31-1360477</u> 2c Sponsor's telephone number <u>937-415-3200</u> 2d Business code (see instructions) <u>339900</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/12/2012</u>	<u>DAVID MCGILLIVARY</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2011)
v.012611

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") EVENFLO COMPANY, INC. 225 BYERS ROAD MIAMISBURG, OH 45342		3b Administrator's EIN 31-1360477
		3c Administrator's telephone number 937-415-3200
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5	704
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	181
b Retired or separated participants receiving benefits.....	6b	246
c Other retired or separated participants entitled to future benefits.....	6c	212
d Subtotal. Add lines 6a , 6b , and 6c	6d	639
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	40
f Total. Add lines 6d and 6e	6f	679
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1C 1G 1I 3H		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:		
9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)	
(1) ☐ Insurance	(1) ☐ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ Trust	(3) ☒ Trust	
(4) ☐ General assets of the sponsor	(4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules	b General Schedules	
(1) ☒ R (Retirement Plan Information)	(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) ☐ I (Financial Information – Small Plan)	
	(3) ☐ A (Insurance Information)	
(3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(4) ☒ C (Service Provider Information)	
	(5) ☐ D (DFE/Participating Plan Information)	
	(6) ☐ G (Financial Transaction Schedules)	

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

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

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

A Name of plan <u>EVENFLO RETIREMENT ACCOUNT PLAN (ERA)</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>EVENFLO COMPANY, INC.</u>	D Employer Identification Number (EIN) <u>31-1360477</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2011</u>	
2 Assets:	
a Market value	2a <u>8284661</u>
b Actuarial value	2b <u>7788665</u>
3 Funding target/participant count breakdown:	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>280</u> <u>7334123</u>
b For terminated vested participants	3b <u>231</u> <u>4031064</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>2785555</u>
(3) Total active	3c(3) <u>193</u> <u>2785555</u>
d Total	3d <u>704</u> <u>14150742</u>
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 <u>13974473</u>
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 <u>14415145</u>
5 Effective interest rate	5 <u>5.68 %</u>
6 Target normal cost	6 <u>200000</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>10/12/2012</u>
Signature of actuary	Date
<u>KENNETH M. WOODSON, JR.</u>	<u>11-06753</u>
Type or print name of actuary	Most recent enrollment number
<u>TOWERS WATSON DELAWARE INC.</u>	<u>901-252-4000</u>
Firm name	Telephone number (including area code)
<u>3350 PLAYERS CLUB PKWY, SUITE 200</u> <u>MEMPHIS, TN 38125</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 2011
v.012611

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 <u>10.08</u> %		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		3377
b	Interest on (a) using prior year's effective rate of <u>6.37</u> % except as otherwise provided (see instructions)		215
c	Total available at beginning of current plan year to add to prefunding balance.....		3592
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	55.73 %
15	Adjusted funding target attainment percentage.....	15	55.73 %
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	64.82 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	55.04 %

Part IV		Contributions and liquidity shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/14/2011	270000				
07/15/2011	270000				
10/14/2011	270000				
01/13/2012	270000				
09/14/2012	800000				
			Totals ▶	18(b)	1880000
				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
b Contributions made to avoid restrictions adjusted to valuation date	19b
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 1769564
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year	
(1) 1st	(2) 2nd
0	0
(3) 3rd	(4) 4th
0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 2.94%	2nd segment: 5.82%	3rd segment: 6.46 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 61
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	200000	
b Excess assets, if applicable, but not greater than 31a	31b		
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	6362077	1294022	
b Waiver amortization installment		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	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	1494022	
	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	1494022	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	1769564	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	275542	
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	0	
43 Excess installment acceleration amount to be carried over to future plan years	43	0	

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 EVENFLO RETIREMENT ACCOUNT PLAN (ERA)	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 EVENFLO COMPANY, INC.	D Employer Identification Number (EIN) 31-1360477

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
VANGUARD INSTITUTIONAL INDEX FUND P.O. BOX 1110
VALLEY FORGE, PA 19482-1110

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

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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 DELAWARE INC.

53-0181291

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 17 27 50 51	NONE	34673	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SPEARS ABACUS ADVISORS LLC

20-5909012

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50	NONE	29486	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PNC INSTITUTIONAL INVESTMENTS

25-1211909

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 50	NONE	18355	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name: DELOITTE & TOUCHE, LLP	b EIN: 13-3891517
c Position: AUDITOR	
d Address: 220 E. MONUMENT AVENUE SUITE 500 DAYTON, OH 45402-1223	e Telephone: 937-223-8821

Explanation: THE AUDITOR WAS CHANGED DUE TO COMPETITIVE PRICING.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection
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For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</u>		
A Name of plan <u>EVENFLO RETIREMENT ACCOUNT PLAN (ERA)</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EVENFLO COMPANY, INC.</u>	D Employer Identification Number (EIN) <u>31-1360477</u>	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	395000	1070000
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	35963	36883
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	558811	332789
(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)	1708804	1891030
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	5303699	5218161
(5) Partnership/joint venture interests	1c(5)	146601	184365
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	142926	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	8291804	8733228

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	8291804	8733228
---	-----------	---------	---------

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)	1880000	
(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)		1880000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	272	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)	105270	
(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)		105542
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	83397	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	921	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		84318
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	3123682	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	2849575	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		274107

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	-663395	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-663395
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-29106
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1651466

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1050085	
(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)		1050085
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)	53028	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	29486	
(4) Other	2i(4)	77443	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		159957
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1210042

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		441424
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: GRANT THORNTON

(2) EIN: 36-6055558

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?

If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ Yes ☒ No Amount:

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

5b(1) Name of plan(s)

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection.
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

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

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>25-1211909</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>16</u>

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
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
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

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

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

Financial Statements and Report of Independent
Certified Public Accountants

The Evenflo Retirement Account Plan (“ERA”)

December 31, 2011 and 2010

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Report of Independent Certified Public Accountants

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

Grant Thornton LLP
4000 Smith Road, Suite 500
Cincinnati, OH 45209-1967
T 513.762.5000
F 513.241.6125
www.GrantThornton.com

We were engaged to audit the accompanying statement of net assets available for benefits of The Evenflo Retirement Account Plan ("ERA") as of December 31, 2011, and the related statement of changes in net assets available for benefits for the year ended December 31, 2011, and the supplemental Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2011 and Schedule H, Part IV, Line 4j – Schedule of Reportable Transactions for the year ended December 31, 2011. These financial statements and supplemental schedules are the responsibility of the Plan's management. The financial statements of the Plan as of December 31, 2010, were audited by other auditors. 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 the other auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by the trustee. Their report, dated October 13, 2011, indicated that (a) because of the significance of the information that they did not audit, they were unable to, and did not, express an opinion on the financial statements taken as a whole and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee, were 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.

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 G, which was certified by PNC Bank N.A., the trustee of the Plan, except for comparing the information with the related information included in the 2011 financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2011 that the information provided to the plan administrator by the trustee is complete and accurate.

As discussed in Note B to the financial statements, these financial statements and supplemental schedules were prepared on the modified cash basis of accounting, which is a comprehensive

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basis of accounting other than accounting principles generally accepted in the United States of America.

Because of the significance of the information in the Plan's 2011 financial statements and supplemental schedules that we did not audit, we are unable to express, and we do not express, an opinion on the accompanying 2011 financial statements and supplemental schedules taken as a whole. The supplemental schedules are presented for purposes of additional analysis and are not a required part of the financial statements, but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the 2011 financial statements and supplemental schedules, 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 established by the American Institute of Certified Public Accountants 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.

Cincinnati, Ohio
October 11, 2012

THE EVENFLO RETIREMENT ACCOUNT PLAN ("ERA")

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS - Modified Cash Basis

December 31, 2011 and 2010

	2011	2010
ASSETS:		
Investments, at fair value:		
Common stocks	\$ 4,913,341	\$ 5,303,699
Corporate debt instruments	1,891,030	1,708,804
Registered investment companies	113,820	142,926
Partnerships	184,365	146,601
Preferred stocks	191,000	-
Money market fund	<u>332,789</u>	<u>558,811</u>
Total investments	<u>7,626,345</u>	<u>7,860,841</u>
Receivables:		
Employer contributions	1,070,000	395,000
Interest and dividends	<u>36,883</u>	<u>35,963</u>
Total receivables	<u>1,106,883</u>	<u>430,963</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 8,733,228</u></u>	<u><u>\$ 8,291,804</u></u>

The accompanying notes are an integral part of these financial statements.

THE EVENFLO RETIREMENT ACCOUNT PLAN ("ERA")

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS - Modified Cash Basis

Years ended December 31, 2011 and 2010

	2011	2010
INVESTMENT INCOME (LOSS)		
Interest and dividend income	\$ 189,860	\$ 166,366
Net appreciation (depreciation) in fair value of investments	<u>(418,394)</u>	<u>616,119</u>
Net investment income (loss)	<u>(228,534)</u>	<u>782,485</u>
EMPLOYER CONTRIBUTIONS	<u>1,880,000</u>	<u>1,112,020</u>
DISTRIBUTION OF PLAN ASSETS:		
Benefits paid to participants	1,050,085	1,067,115
Administrative expenses	<u>159,957</u>	<u>212,665</u>
Total distribution of Plan assets	<u>1,210,042</u>	<u>1,279,780</u>
INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	441,424	614,725
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	<u>8,291,804</u>	<u>7,677,079</u>
End of year	<u>\$ 8,733,228</u>	<u>\$ 8,291,804</u>

The accompanying notes are an integral part of these financial statements.

THE EVENFLO RETIREMENT ACCOUNT PLAN ("ERA")**NOTES TO FINANCIAL STATEMENTS**

December 31, 2011 and 2010

NOTE A – DESCRIPTION OF THE PLAN

The following description of The Evenflo Retirement Account Plan ("ERA") (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

1. General

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

2. Retirement/Death Benefits

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

3. Payments

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

4. Vesting

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

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**1. Basis of Accounting**

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

THE EVENFLO RETIREMENT ACCOUNT PLAN (“ERA”)

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2011 and 2010

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2. Use of Estimates

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

3. Investment Valuation and Income Recognition

The Plan’s investments are stated at fair value. Fair value of a financial instrument is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

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

4. Risks and Uncertainties

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

5. Payment of Benefits

Benefit payments are recorded when paid.

6. Administrative Expenses

All administrative expenses are paid by the Plan.

7. New Accounting Pronouncement

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

THE EVENFLO RETIREMENT ACCOUNT PLAN ("ERA")

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2011 and 2010

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

8. Reclassifications

Certain 2010 amounts have been reclassified to conform to 2011 presentation.

NOTE C – ACCUMULATED PLAN BENEFITS

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

The actuarial present value of accumulated plan benefits as of December 31, 2010 was determined by the Plan's actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payments (by means of decrements, such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuation were (a) life expectancy of participants based on the RP-2000 Mortality Tables projected to 2015, (b) normal retirement age of 65, and (c) investment return at an average rate of 7.5%. The Plan was frozen effective August 1, 2002; therefore, the compensation increase rate was eliminated. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

The actuarial present value of vested benefits (benefits to which participants are entitled, regardless of future service with the Company) and nonvested benefits under the Plan was calculated by actuaries. The actuarial present value of accumulated plan benefits as of December 31, 2010, is represented as follows:

	2010
Actuarial present value of accumulated plan benefits - vested benefits:	
Participants currently receiving payments	\$ 6,399,899
Other participants	5,714,404
Total actuarial present value of accumulated plan benefits	<u>\$ 12,114,303</u>

The actuarial present value of accumulated plan benefits as of December 31, 2010 was determined based on the Plan being frozen, effective August 1, 2002.

THE EVENFLO RETIREMENT ACCOUNT PLAN (“ERA”)**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

December 31, 2011 and 2010

NOTE C – ACCUMULATED PLAN BENEFITS (continued)

The 2010 Plan provisions and actuarial method remained the same from 2009. All actuarial assumptions remained the same from 2009 to 2010 with the exception that the Pension Protection Act effective interest rate was decreased from 6.37% to 5.68%.

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

Actuarial present value of accumulated plan benefits - beginning of year	\$ 11,999,769
Changes during the year attributable to:	
Actuarial losses	214,583
Increase for interest due to decrease in the discount period	859,966
Actual benefits paid	(1,067,115)
Assumption changes	107,100
Net increase	<u>114,534</u>
Actuarial present value of accumulated benefits - end of year	<u>\$ 12,114,303</u>

NOTE D – FUNDING POLICY

Contributions to provide benefits under the Plan are made solely by the Company. The Company’s funding policy is to make cash contributions to the Plan in amounts as determined by the Plan’s independent actuary. The Company met the minimum funding requirements of ERISA for the years ended December 31, 2011 and 2010.

NOTE E – FAIR VALUE MEASUREMENTS

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

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

Common stocks, preferred stocks, registered investment companies and partnerships – Valued at the closing price reported on the active market on which the individual securities are traded.

THE EVENFLO RETIREMENT ACCOUNT PLAN ("ERA")

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2011 and 2010

NOTE E – FAIR VALUE MEASUREMENTS (continued)

Corporate debt instruments – Certain corporate debt instruments are valued at the closing price reported in the active market in which the instrument is traded. Other corporate debt investments are valued based on yields currently available on comparable securities of issuers with similar credit ratings.

Money market funds - Valued at amortized cost, which approximates fair value.

The valuation methods described above 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.

For the year ended December 31, 2011, there were no significant transfers in or out of Levels 1, 2 or 3.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2011:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	2011 Total
Common stocks:				
Domestic	\$ 4,138,628	\$ -	\$ -	\$ 4,138,628
International	774,713	-	-	774,713
Total common stocks	<u>4,913,341</u>	<u>-</u>	<u>-</u>	<u>4,913,341</u>
Preferred stocks	191,000	-	-	191,000
Corporate debt instruments	1,596,882	294,148	-	1,891,030
Money market fund	-	332,789	-	332,789
Registered investment companies	113,820	-	-	113,820
Partnerships	<u>184,365</u>	<u>-</u>	<u>-</u>	<u>184,365</u>
Total	<u>\$ 6,999,408</u>	<u>\$ 626,937</u>	<u>\$ -</u>	<u>\$ 7,626,345</u>

THE EVENFLO RETIREMENT ACCOUNT PLAN (“ERA”)**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

December 31, 2011 and 2010

NOTE E – FAIR VALUE MEASUREMENTS (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan’s assets at fair value as of December 31, 2010:

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

NOTE F – PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right under the Plan, in certain circumstances, to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event that the Plan is terminated, the net assets of the Plan will be allocated for payment of Plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations thereunder, and the Plan document.

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

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

THE EVENFLO RETIREMENT ACCOUNT PLAN (“ERA”)**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

December 31, 2011 and 2010

NOTE G – INFORMATION CERTIFIED BY PLAN TRUSTEE

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, PNC Bank N.A., the trustee of the Plan, has certified that the following information included in the accompanying financial statements and supplemental schedules is complete and accurate:

- Investments and interest and dividends receivable, as shown in the statements of net assets available for benefits as of December 31, 2011 and 2010.
- Investment income (loss), as shown in the statements of changes in net assets available for benefits for the years ended December 31, 2011 and 2010.
- Form 5500, Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2011.
- Form 5500, Schedule H, Part IV, Line 4j – Schedule of Reportable Transactions for the year ended December 31, 2011.

The Plan’s independent certified public accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

NOTE H – FEDERAL INCOME TAX STATUS

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

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 Department of Labor (“DOL”). The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2011, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2008.

THE EVENFLO RETIREMENT ACCOUNT PLAN ("ERA")**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

December 31, 2011 and 2010

NOTE I – INVESTMENTS

The Plan's investments that represented 5% or more of the Plan's net assets available for benefits as of December 31, 2011 and 2010, are as follows:

	2011	2010
Money Market fund - PNC Money Market Fund *	\$ **	\$ 558,811
* Party-in-interest		
** Less than 5% of Plan's net assets.		

During the years ended December 31, 2011 and 2010, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows:

	2011	2010
Common stocks	\$ (349,799)	\$ 521,903
Registered investment companies	(29,106)	51,223
Preferred stocks	(4,625)	-
Corporate debt instruments	(38,273)	7,780
Partnerships	-	35,213
Other	3,409	-
Net appreciation (depreciation) in fair value of investments	\$ <u>(418,394)</u>	\$ <u>616,119</u>

NOTE J – EXEMPT PARTY-IN-INTEREST TRANSACTIONS

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

NOTE K – SUBSEQUENT EVENTS

The Plan administrator has evaluated subsequent events through October 11, 2012, the date the financial statements were available to be issued. The Plan administrator is not aware of any subsequent events that would require recognition or disclosure in the Plan financial statements.

SUPPLEMENTAL SCHEDULES

THE EVENFLO RETIREMENT ACCOUNT PLAN ("ERA")
Employer ID No: 31-1360477 Plan No. 001

Form 5500, Schedule H, Part IV, Line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2011

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party In Interest	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value		Cost	Current Value
Common Stocks:				
ACE Limited	3,700 shares	\$	195,594	\$ 259,444
Apache Corp.	2,000 shares		174,661	181,160
Baxter Intl Inc.	3,800 shares		190,039	188,024
Broadridge Financial	8,000 shares		182,408	180,400
Check Point Software	3,500 shares		112,089	183,890
Cisco Systems Inc.	8,000 shares		150,343	144,640
CIT Group Inc.	5,000 shares		199,670	174,350
Comcast Corp CL A	9,000 shares		124,845	213,390
Cooper Industries	2,400 shares		103,848	129,960
CVS/Caremark Corp.	4,500 shares		142,769	183,510
Digital Generations Inc.	10,000 shares		234,386	119,200
Emerson Electric Co.	1,800 shares		54,336	83,862
FMC Corp.	2,000 shares		108,124	172,080
Google Inc.	400 shares		180,161	258,360
IMAX Corp.	7,500 shares		181,851	137,475
Johnson & Johnson	2,300 shares		18,799	150,834
JPMorgan Chase & Co.	3,000 shares		125,489	99,750
Life Technologies Corp.	5,000 shares		225,012	194,550
Marathon Oil Corp.	6,500 shares		149,484	190,255
Microsoft Corp.	9,000 shares		234,246	233,640
Oracle Corp.	6,000 shares		128,991	153,900
Schlumberger Ltd.	2,400 shares		156,312	163,944
State Street Corp.	2,300 shares		10,299	92,713
St. Jude Medical	4,000 shares		156,990	137,200
Target Corp.	2,000 shares		83,956	102,440
Thermo Fisher Scientific Inc.	4,000 shares		162,330	179,880
United Parcel Service	2,800 shares		195,661	204,932
Western Union Co.	8,500 shares		159,524	155,210
Williams Companies, Inc.	7,400 shares		216,896	244,348
Total Common Stocks			4,359,113	4,913,341
Registered Investment Companies:				
Ishares TR MSCI Emerg Mkt	3,000 shares		113,820	113,820
Preferred Stocks:				
Axis Capital Holdings	1,000 shares		96,500	96,000
Principal Financial Group	1,000 shares		99,125	95,000
Total Preferred Stocks			195,625	191,000

THE EVENFLO RETIREMENT ACCOUNT PLAN ("ERA")
Employer ID No: 31-1360477 Plan No. 001

Form 5500, Schedule H, Part IV, Line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (continued)

December 31, 2011

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party In Interest	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value	
Corporate Debt Instruments:				
Agilent Technologies, Inc. SR NT	\$100,000, 4.45%, due 9/14/2012	\$ 101,250	\$ 101,860	
American Express Co. NT	\$100,000, 4.875%, due 7/15/2013	89,250	104,471	
Boston Scientific	\$50,000, 5.50%, due 11/15/2015	54,375	55,521	
CIT Group Inc.	\$50,000, 7.00%, due 5/01/2015	50,563	50,000	
CIT Group Inc.	\$50,000, 7.00%, due 5/01/2017	50,125	50,125	
Capital One Capital IV	\$100,000, 6.745%, due 2/17/2037	100,875	98,000	
Charles River Laboratories	\$100,000, 2.25%, due 6/15/2013	101,510	97,440	
Clean Harbors Inc.	\$75,000, 7.625%, due 8/15/2016	79,913	79,875	
Comcast Cable Communications Inc.	\$100,000, 7.125%, due 6/15/2013	96,750	108,528	
Crown Castle Intl Corp.	\$150,000, 9.00%, due 1/15/2015	165,700	162,937	
Goldman Sachs Group, Inc.	\$100,000, 5.70%, due 9/01/2012	92,250	101,877	
Jabil Circuit Inc.	\$100,000, 7.75%, due 7/15/2016	111,000	111,500	
Life Technologies Corp.	\$100,000, 3.375%, due 3/01/2013	100,518	101,361	
National City Bank Cleveland	\$100,000, VAR%, due 6/7/2017	91,343	90,871	
Owens Corning New Inc.	\$100,000, 6.50%, due 12/01/2016	99,500	108,451	
St. Jude Medical Inc.	\$50,000, 2.50%, due 1/15/2016	49,610	51,439	
Sea River Maritime Finc. Holdings Inc.	\$100,000, GTD Def'd int, due 9/01/2012	95,625	99,278	
Staples, Inc.	\$100,000, 9.75%, due 1/15/2014	103,750	113,875	
Ventas Realty Ltd. Partnership	\$100,000, 9.00%, due 5/01/2012	107,850	101,916	
Xerox Corporation	\$100,000, 5.50%, due 5/15/2012	<u>91,000</u>	<u>101,705</u>	
Total Corporate Debt Instruments		<u>1,832,757</u>	<u>1,891,030</u>	
Partnerships:				
Kinder Morgan Management LLC	2,348 shares	<u>92,657</u>	<u>184,365</u>	
Money Market Fund:				
* PNC Money Market Fund	332,789 shares	<u>332,789</u>	<u>332,789</u>	
TOTAL ASSETS HELD		\$ <u><u>6,926,761</u></u>	\$ <u><u>7,626,345</u></u>	

* Party-in-interest

THE EVENFLO RETIREMENT ACCOUNT PLAN ("ERA")

Employer ID No: 31-1360477 Plan No. 001

Form 5500, Schedule H, Part IV, Line 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

Year Ended December 31, 2011

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
Type (ii) — Series of transactions in excess of 5% of assets						
* PNC	Money Market Fund	\$	\$	\$ 864,018	\$ 864,018	\$ -
* PNC	Money Market Fund	-	1,090,039	1,090,039	1,090,039	-

* Party-in-interest.

There were no type (i), (iii), or (iv) reportable transactions for the year ended December 31, 2011.

Columns (e) and (f) have been omitted because they are not applicable.

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Evenflo Company, Inc.
EIN/PN	31-1360477/001
Plan Name	Evenflo Retirement Account (ERA) Plan
Valuation Date	January 1, 2011
Enrolled Actuary	Kenneth M. Woodson, Jr.
Enrollment Number	11-06753

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

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

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**

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

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

OMB No. 1210-0110

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 Evenflo Retirement Account Plan (ERA)	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Evenflo Company, Inc.	D Employer Identification Number (EIN) 31-1360477
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I Basic Information

1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2011</u>		
2 Assets:		
a Market value	2a	8,284,661
b Actuarial value	2b	7,788,665
3 Funding target/participant count breakdown:	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 280	7,334,123
b For terminated vested participants	3b 231	4,031,064
c For active participants:		
(1) Non-vested benefits	3c(1)	0
(2) Vested benefits	3c(2)	2,785,555
(3) Total active	3c(3) 193	2,785,555
d Total	3d 704	14,150,742
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	13,974,473
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	14,415,145
5 Effective interest rate	5	5.68 %
6 Target normal cost	6	200,000

Statement by Enrolled Actuary

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

SIGN HERE	Kenneth M. Woodson, Jr. <i>KMW</i>	10-9-2012
	Signature of actuary	Date
Kenneth M. Woodson, Jr.		11-06753
Type or print name of actuary		Most recent enrollment number
Towers Watson Delaware Inc.		(901) 252-4000
3350 Players Club Pkwy, Suite 200	Firm name	Telephone number (including area code)
Memphis	Address of the firm	
	TN 38125	

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

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

Schedule SB (Form 5500) 2011
v.012611

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 <u>10.08</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38 from prior year)		3,377
b Interest on (a) using prior year's effective rate of <u>6.37</u> % except as otherwise provided (see instructions).....		215
c Total available at beginning of current plan year to add to prefunding balance.....		3,592
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	55.73 %
15 Adjusted funding target attainment percentage	15	55.73 %
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	64.82 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	55.04 %

Part IV Contributions and liquidity shortfalls

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/14/2011	270,000				
07/15/2011	270,000				
10/14/2011	270,000				
01/13/2012	270,000				
09/14/2012	800,000				
			Totals •	18(b)	18(c)
				1,880,000	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**

b Contributions made to avoid restrictions adjusted to valuation date..... **19b**

c Contributions allocated toward minimum required contribution for current year adjusted to valuation date..... **19c** 1,769,564

20 Quarterly contributions and liquidity shortfalls:

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

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

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

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

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

21 Discount rate:			
a Segment rates:	1st segment: 2.94 %	2nd segment: 5.82 %	3rd segment: 6.46 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 0
22 Weighted average retirement age			22 61
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	200,000	
b Excess assets, if applicable, but not greater than 31a	31b		
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	6,362,077	1,294,022	
b Waiver amortization installment.....		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	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	1,494,022	
	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	1,494,022	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	1,769,564	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	275,542	
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	0		
43 Excess installment acceleration amount to be carried over to future plan years	43	0		

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 4

Additional Information for Plans in At-risk Status

Description of At-risk Assumption for Assumed Form of Payment

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

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

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	${}_{x-55}p_{55} = l_x / l_{55}$	$q_x^r * l_x / l_{55}$	$x * q_x^r * l_x / l_{55}$
55	0.150	1,000,000	1.000000	0.150000	8.250000
56	0.050	850,000	0.850000	0.042500	2.380000
57	0.050	807,500	0.807500	0.040375	2.301375
58	0.050	767,125	0.767125	0.038356	2.224663
59	0.050	728,769	0.728769	0.036438	2.149868
60	0.050	692,330	0.692330	0.034617	2.076991
61	0.050	657,714	0.657714	0.032886	2.006027
62	0.250	624,828	0.624828	0.156207	9.684836
63	0.150	468,621	0.468621	0.070293	4.428469
64	0.150	398,328	0.398328	0.059749	3.823948
65	0.800	338,579	0.338579	0.270863	17.606094
66	0.500	67,716	0.067716	0.033858	2.234620
67	0.500	33,858	0.033858	0.016929	1.134239
68	1.000	16,929	0.016929	0.016929	1.151168
Average age at retirement					61.452296
Rounded for Schedule SB item 22					61

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SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Interest rate basis

- Applicable month January
- Yield curve basis 3 Segment Rates

Interest rates

- First segment rate 2.94%
- Second segment rate 5.82%
- Third segment rate 6.46%
- Effective interest rate 5.68%

Assumed cost of living adjustments

0.00%

Inclusion date

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

Administrative and investment expenses

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

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Mortality

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

Retirement

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

Actives

Percentage retiring during the year	
Age	Females
55	15%
56	5%
57	5%
58	5%
59	5%
60	5%
61	5%
62	25%
63	15%
64	15%
65	80%
66	50%
67	50%
68	100%

Inactives

It is assumed that terminated vested employees will begin payments at Age 61 or immediately if older.

Disability rates

None.

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Compensation increases

Not applicable, plan frozen.

Future increases in social security

Not applicable.

Future increases in maximum benefits and plan compensation limitations

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

Representative termination rates not due to disability, retirement or mortality

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

Form of payment

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

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Marriage

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

Employees

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

Plan compensation

Not applicable, plan is frozen.

Cash balance interest assumption

Current Year: 3.77% (September, 2010 rate)

Assumed for plan years after 2011: 4.29%

The interest assumption equals the 5-year moving average of January 1, 30-year T-Bill rates (including the current valuation date). The average 4.29% equals $(4.52 + 4.60 + 3.13 + 4.33 + 4.85)/5$.

Timing of benefit payments

Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

Valuation date

First day of plan year.

Funding target

Present value of accrued benefits.

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SCHEDULE SB ATTACHMENTS

Target normal cost

Present value of benefits expected to accrue during plan year plus plan-related expenses expected to be paid from plan assets during plan year.

Actuarial value of assets

Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the 2010 plan year.)

The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.

Benefits not valued

All benefits described in the Plan Provisions section of this report were valued. Towers Watson has reviewed the plan provisions with Evenflo Company, Inc. and, based on that review, is not aware of any significant benefits required to be valued that were not.

Participant data

Employee data was supplied electronically as of the valuation date.

Benefits not included in valuation

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

Plan Name:	Evenflo Retirement Account (ERA) Plan
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SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Effective date and most recent amendment

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

Plan year

The twelve-month period ending December 31.

Coverage and participation

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

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

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

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

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SCHEDULE SB ATTACHMENTS

Normal retirement benefit

Normal Retirement Date: age 65 or later.

Benefit Formula: The amount payable equals the sum of:

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

Benefit Credits:

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

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

Year	Historical Interest Credit Rates
1995	7.75%
1996	6.55%
1997	7.03%
1998	6.50%
1999	5.20%
2000	6.07%
2001	5.83%
2002	5.48%
2003	4.76%
2004	5.14%
2005	4.90%
2006	4.47%
2007	4.85%
2008	4.79%
2009	4.27%
2010	4.19%
2011	3.77%

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

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

Early retirement benefit

Eligibility: age 55 with 15 years of Vesting Service.

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Disability benefit

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

Vested Benefits Upon Termination of Service

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

Death benefits for participants in active service

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

Optional forms of retirement income in lieu of normal form

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

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

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

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

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

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SCHEDULE SB ATTACHMENTS

Actuarial equivalence

Actuarial equivalence for determining Options 1, 2 and 3 from a life benefit are based on factors from the plan document and adjusted for each full year the retiree is under (over) age 65 and each full year the joint annuitant is older (younger) than the retiree.

Actuarial equivalence for determining a lump-sum payment under Option 4 is based on the annual rate of interest as determined by the Internal Revenue Service for purposes of determining the minimum present value of a Participant's benefit under Code Section 417(e) for the month of September preceding the Plan Year that contains the distribution date and the 1994 Group Annuity Reserving Table (94 GAR), as set forth in Revenue Ruling 2001-62.

Maximum on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective. Increases in the dollar limits are assumed for determining pension cost but not for determining contributions.

Future plan changes

No future plan changes were recognized in determining pension cost or in determining minimum and maximum contributions. Towers Watson is not aware of any future plan changes which are required to be reflected.

Changes in plan provisions since last actuarial valuation

None.

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SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24 Change in Actuarial Assumptions

The following changes in assumptions and methods were made as part of this valuation:

- The assumed rates of retirement were revised to reflect anticipated experience.
- The cash balance account interest credit assumption changed from 4.30% to 4.29%.

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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		0		0		0		0		0		0		0		0		0	
30 - 34	0		0		0		11		2		0		0		0		0		0	
35 - 39	0		0		0		5		7		1		0		0		0		0	
40 - 44	0		0		0		13		4		5		0		0		0		0	
45 - 49	0		0		0		12		8		10		7		2		0		0	
50 - 54	0		0		0		9		9		7		7		19		0		0	
55 - 59	0		0		0		8		5		2		4		9		3		0	
60 - 64	0		0		0		5		3		3		3		1		3		1	
65 - 69	0		0		0		3		0		1		0		0		1		0	
70 & Over	0		0		0		0		0		0		0		0		0		0	

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Schedule SB, Line 32
Schedule of Amortization Bases
as of January 1, 2011

Type of Base		Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1	Shortfall	01/01/2011	2,708,933	7	2,708,933	437,754
2	Shortfall	01/01/2010	342,433	6	313,395	57,230
3	Shortfall	01/01/2009	1,758,741	5	1,473,807	312,086
4	Shortfall	01/01/2008	2,917,067	4	1,865,942	486,952
Total					6,362,077	1,294,022

Plan Name: Evenflo Retirement Account (ERA) Plan
EIN / PN: 31-1360477 / 001
Plan Sponsor: Evenflo Company, Inc.
Valuation Date: January 1, 2011



Notice To Terminated Accountant

Or Enrolled Actuary

I, as plan administrator, verify that the explanation reproduced below or attached to this notice is the explanation concerning your termination reported on the Schedule C (Form 5500) attached to the 2011 Annual Return/Report Form 5500 for The Evenflo Retirement Account Plan (ERA). This Form 5500 is identified in line 2b by the nine-digit EIN 31-1360477, and in line 1b by the three-digit PN 001.

"The auditor was changed due to competitive pricing."

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

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

Signed

A handwritten signature in black ink, appearing to be "J. M. [unclear]", written over a horizontal line.

Dated

10-9-12

SCHEDULE H ATTACHMENTS

The required Information is included in the
Accountants Opinion attachment

SCHEDULE H ATTACHMENTS

The required Information is included in the
Accountants Opinion attachment

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