

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>MANSFIELD PLUMBING PRODUCTS LLC CASH BALANCE PENSION PLAN</u>	1b Three-digit plan number (PN) ► <u>008</u> 1c Effective date of plan <u>01/01/1996</u>
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) <u>MANSFIELD PLUMBING PRODUCTS LLC</u> <u>150 W. 1ST STREET</u> <u>PERRYSVILLE, OH 44864-9412</u>	2b Employer Identification Number (EIN) <u>31-1739929</u> 2c Sponsor's telephone number <u>419-938-5211</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>10/15/2012</u>	<u>NANCY SMITH</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/15/2012</u>	<u>PHILIP TAGGART</u>
	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") MANSFIELD PLUMBING PRODUCTS LLC 150 W. 1ST STREET PERRYSVILLE, OH 44864-9412	3b Administrator's EIN 31-1739929 3c Administrator's telephone number 419-938-5211
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	155
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	64
b Retired or separated participants receiving benefits.....	6b	25
c Other retired or separated participants entitled to future benefits.....	6c	58
d Subtotal. Add lines 6a , 6b , and 6c	6d	147
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	5
f Total. Add lines 6d and 6e	6f	152
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	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1C 1G 1I

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 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>MANSFIELD PLUMBING PRODUCTS LLC CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>008</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>MANSFIELD PLUMBING PRODUCTS LLC</u>	D Employer Identification Number (EIN) <u>31-1739929</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>2591409</u>
b Actuarial value	2b <u>2452120</u>
3 Funding target/participant count breakdown:	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>30</u> <u>668804</u>
b For terminated vested participants	3b <u>58</u> <u>887791</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>32363</u>
(2) Vested benefits	3c(2) <u>1476192</u>
(3) Total active	3c(3) <u>67</u> <u>1508555</u>
d Total	3d <u>155</u> <u>3065150</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
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>5.78 %</u>
6 Target normal cost	6 <u>37007</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>09/25/2012</u>
Signature of actuary	Date
<u>KEITH CRONIN</u>	<u>11-06295</u>
Type or print name of actuary	Most recent enrollment number
<u>NEW YORK LIFE RETIREMENT PLAN SERVI</u>	<u>781-691-2000</u>
Firm name	Telephone number (including area code)
<u>690 CANTON STREET</u> <u>WESTWOOD, MA 02090</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>12.24</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38 from prior year)		92488
b Interest on (a) using prior year's effective rate of <u>6.54</u> % except as otherwise provided (see instructions)		6049
c Total available at beginning of current plan year to add to prefunding balance.....		98537
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	80.00 %
15 Adjusted funding target attainment percentage.....	15	80.00 %
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	76.66 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/14/2011	49752				
07/14/2011	49752				
10/14/2011	49752				
12/29/2011	200000				
01/13/2012	49752				
09/13/2012	14771				
			Totals ►	18(b)	413779
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	394396
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
0	0	0
		(4) 4th
		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 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):												
a Target normal cost (line 6)	31a	37007										
b Excess assets, if applicable, but not greater than 31a	31b	0										
32 Amortization installments:	<table border="1"> <thead> <tr> <th></th> <th>Outstanding Balance</th> <th>Installment</th> </tr> </thead> <tbody> <tr> <td>a Net shortfall amortization installment</td> <td>613030</td> <td>168190</td> </tr> <tr> <td>b Waiver amortization installment</td> <td>0</td> <td>0</td> </tr> </tbody> </table>				Outstanding Balance	Installment	a Net shortfall amortization installment	613030	168190	b Waiver amortization installment	0	0
	Outstanding Balance	Installment										
a Net shortfall amortization installment	613030	168190										
b Waiver amortization installment	0	0										
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33											
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	205197										
		Carryover balance	Prefunding balance									
35 Balances elected for use to offset funding requirement.....	0	0	0									
36 Additional cash requirement (line 34 minus line 35)	36	205197										
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	394396										
38 Present value of excess contributions for current year (see instructions)												
a Total (excess, if any, of line 37 over line 36)	38a	189199										
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 <u>MANSFIELD PLUMBING PRODUCTS LLC CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>008</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MANSFIELD PLUMBING PRODUCTS LLC</u>	D Employer Identification Number (EIN) <u>31-1739929</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

CROWE HORWATH LLP

35-0921680

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	RETAINED BY EMPLOYER	17000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NEW YORK LIFE INVESTMENT MANAGEMENT

52-2206685

(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 15 62 64	RETAINED BY EMPLOYER	9653	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

MAHONEY & ASSOCIATES

2455 E. SUNRISE BLVD.
SUITE 304
FT. LAUDERDALE, FL 33304

(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?
27	RETAINED BY EMPLOYER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	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
MAHONEY & ASSOCIATES	61	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
NYLIFE DISTRIBUTORS LLC 169 LACKAWANNA AVENUE PARSIPPANY, NJ 07054 56-2412827	25 BASIS POINTS FINDERS FEE	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MAHONEY & ASSOCIATES	55	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
NYLIFE DISTRIBUTORS LLC 169 LACKAWANNA AVENUE PARSIPPANY, NJ 07054 56-2412827	20 BASIS POINTS TRAILING COMMISSION	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection.
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For calendar plan year 2011 or fiscal plan year beginning	01/01/2011	and ending	12/31/2011
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A Name of plan MANSFIELD PLUMBING PRODUCTS LLC CASH BALANCE PENSION PLAN	B Three-digit plan number (PN)	008
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C Plan or DFE sponsor's name as shown on line 2a of Form 5500 MANSFIELD PLUMBING PRODUCTS LLC	D Employer Identification Number (EIN) 31-1739929
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Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: MT FOR RET. PLANS FOR MANSFIELD PLU
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b Name of sponsor of entity listed in (a): MANSFIELD PLUMING PRODUCTS LLC
--

c EIN-PN 31-1739929-499	d Entity code M	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2769050
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a Name of MTIA, CCT, PSA, or 103-12 IE:
--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2011
		This Form is Open to Public Inspection

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011		
A Name of plan MANSFIELD PLUMBING PRODUCTS LLC CASH BALANCE PENSION PLAN	B Three-digit plan number (PN) ►	008
C Plan sponsor's name as shown on line 2a of Form 5500 MANSFIELD PLUMBING PRODUCTS LLC	D Employer Identification Number (EIN) 31-1739929	

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

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	5731	5619
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	160382	64523
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	2431196	2769050
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	2597309	2839192

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	2597309	2839192
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	413779	
(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)		413779
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		18278
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		432057

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	154118	
(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)		154118
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)	17000	
(2) Contract administrator fees	2i(2)	9653	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	9403	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		36056
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		190174

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		241883
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: CROWE HORWATH, LLP (2) EIN: 35-0921680

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		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

5b(1) Name of plan(s)

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

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

A Name of plan <u>MANSFIELD PLUMBING PRODUCTS LLC CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>008</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MANSFIELD PLUMBING PRODUCTS LLC</u>	D Employer Identification Number (EIN) <u>31-1739929</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>13-3808042</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>5</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
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
--	-----------------------------------	-----------------------------------	-------------------------------	--

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
 Stock: _____% 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): _____

**MANSFIELD PLUMBING PRODUCTS, LLC
CASH BALANCE PENSION PLAN**

FINANCIAL STATEMENTS

December 31, 2011 and 2010

MANSFIELD PLUMBING PRODUCTS, LLC
CASH BALANCE PENSION PLAN
Perrysville, Ohio

FINANCIAL STATEMENTS
December 31, 2011 and 2010

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REPORT OF INDEPENDENT AUDITORS

The Investment Committee of Ceramicorp, Inc.
Mansfield Plumbing Products, LLC
Cash Balance Pension Plan
Perrysville, Ohio

We were engaged to audit the accompanying financial statements of the Mansfield Plumbing Products, LLC Cash Balance Pension Plan (the "Plan") as of December 31, 2011 and 2010 and for the years then ended, as listed in the accompanying contents page. These financial statements are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by New York Life Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the trustee as of December 31, 2011 and 2010 and for the years then ended that the information provided to the Plan administrator by the trustee is complete and accurate.

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



Crowe Horwath LLP

Columbus, Ohio
October 11, 2012

MANSFIELD PLUMBING PRODUCTS, LLC
CASH BALANCE PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Investment in the Retirement Plans for Mansfield Plumbing Products, LLC Master Trust, at estimated fair value (Notes 6 and 7)	\$ 2,774,669	\$ 2,436,927
Contributions receivable from employer	<u>64,523</u>	<u>160,382</u>
Total assets	<u>2,839,192</u>	<u>2,597,309</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 2,839,192</u>	<u>\$ 2,597,309</u>

See accompanying notes to financial statements.

MANSFIELD PLUMBING PRODUCTS, LLC
CASH BALANCE PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Years Ended December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Net investment income		
Plan interest in the Retirement Plans for Mansfield Plumbing Products, LLC		
Master Trust net investment income (Notes 6 and 7)	\$ 18,278	\$ 236,832
Employer contributions	413,779	321,996
Benefits paid to participants	(154,118)	(128,531)
Administrative expenses	<u>(36,056)</u>	<u>(37,007)</u>
NET INCREASE	241,883	393,290
Net assets available for benefits - beginning of year	<u>2,597,309</u>	<u>2,204,019</u>
Net assets available for benefits - end of year	<u>\$ 2,839,192</u>	<u>\$ 2,597,309</u>

See accompanying notes to financial statements.

MANSFIELD PLUMBING PRODUCTS, LLC
CASH BALANCE PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2011 and 2010

NOTE 1 - DESCRIPTION OF THE PLAN

The following brief description of the Mansfield Plumbing Products, LLC Cash Balance Pension Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General: The Plan is a defined benefit pension plan covering salaried employees and specified non-bargaining hourly employees of Mansfield Plumbing Products, Inc. (the "Company"). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Effective January 1, 2001, the Plan was amended and restated in its entirety to incorporate certain legislative changes and was renamed the Mansfield Plumbing Products, LLC Cash Balance Pension Plan.

The Plan was amended to freeze accruals effective July 31, 2007.

Effective January 1, 2009 the Plan was restated to incorporate certain legislative changes.

Eligibility: Prior to April 1, 2005, each salaried or specified non-bargaining hourly employee was eligible to participate in the Plan upon the completion of 1,000 hours with the Company. Effective April 1, 2005, the Plan was frozen, not allowing any employee hired after that date to become a participant in the Plan.

Normal Retirement Benefit: Prior to July 31, 2007, on a monthly basis, a percentage, based on years of service, of each participant's compensation (as defined) was credited to the participant's retirement benefit account (the "contribution benefit"). The contribution benefit earns interest monthly at varying rates as defined in the Plan. The combination of the contribution benefit and the interest earned thereon by the participant is referred to as the "accrued benefit". Effective July 31, 2007, participants no longer received a contribution benefit and only received monthly earnings on the accrued benefit. Each participant who retires from employment on his/her normal retirement date, as defined in the Plan agreement, shall be entitled to receive a retirement benefit equal to the actuarial equivalent of his/her accrued benefit on that date. The normal form of benefit payable to a participant is expected to be in the form of an annuity for the life of that participant or a joint and 50% survivor annuity, if married. A lump-sum payment may be elected in lieu of an annuity.

Termination of Employment: Upon termination of employment, the participant's nonforfeitable percentage of the accrued benefit is determined as follows:

Completed Years of Service	Percentage of Accrued Benefit
Less than 3	0%
3 or more	100%

Participants are immediately 100% vested upon death, disability, and attainment of normal retirement age.

All forfeitures are used to reduce the cost of the Plan to the Company and are not allocated to the remaining participants.

A lump sum payment based on completed years of service is available at any age following termination.

(Continued)

MANSFIELD PLUMBING PRODUCTS, LLC
CASH BALANCE PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2011 and 2010

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation: The accompanying financial statements have been prepared under the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Investment Valuation and Income Recognition: The Plan's interest in the Retirement Plans for Mansfield Plumbing Products, LLC Master Trust (the "Master Trust") is reported at estimated fair value based upon the fair values of the underlying assets held in the Master Trust. Purchases and sales of securities are reflected on a trade-date basis. The Plan presents in the statement of changes in net assets available for benefits the Plan's interest in the Master Trust investment gain (loss), which consists of the Plan's pro rata interest in realized gains or losses and the unrealized appreciation (depreciation) of the investments, and dividend income of the Master Trust. Dividend income earned by the Master Trust is recorded on the ex-dividend date. Net appreciation (depreciation) of the Master Trust includes gains and losses on investments bought and sold as well as held during the year.

Fair value is the price that would be received by the Plan for an asset or paid by the Plan to transfer a liability (an exit price) in an orderly transaction between market participants on the measurement date in the Plan's principal or most advantageous market for the asset or liability. Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs. The hierarchy places the highest priority on unadjusted quoted market prices in active markets for identical assets or liabilities (level 1 measurements) and gives the lowest priority to unobservable inputs (level 3 measurements). The three levels of inputs within the fair value hierarchy are defined as follows:

- Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.
- Level 2: Significant other observable inputs other than level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.
- Level 3: Significant unobservable inputs that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In some cases, a valuation technique is used to measure fair value that may include inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

The following descriptions of the valuation methods and assumptions used by the Plan to estimate the fair values of investments apply to investments held as underlying investments of the Master Trust:

Registered Investment Companies: The fair values are determined by obtaining quoted prices on nationally recognized securities exchanges (level 1 inputs).

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make significant estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. It is reasonably possible that a significant change may occur in the near term for the estimate of the actuarial present value of accumulated plan benefits.

(Continued)

MANSFIELD PLUMBING PRODUCTS, LLC
CASH BALANCE PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2011 and 2010

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Risk and Uncertainties: Contributions are made to the Plan and the actuarial present value of accumulated Plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics. Due to the changing nature of these assumptions, it is reasonably possible that changes in these assumptions will occur in the near term and, due to the uncertainties inherent in setting assumptions, that the effect of such changes could be material to the financial statements.

The investments held by the Master Trust are exposed to various risks, such as interest rate, overall market volatility, liquidity and credit risks. Due to the level of risk associated with certain investments, it is possible that changes in the value of investments will occur in the near term and such changes could materially affect the amount reported in the statement of net assets available for benefits.

Payment of Benefits: Benefits are recorded when paid.

NOTE 3 - PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA and its related regulations. In the event the Plan terminates, the net assets of the Plan will be allocated among the participants and beneficiaries of the Plan in the order provided by ERISA.

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. Whether all participants receive their benefits should the Plan terminate at some future time depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits and may also depend on the level of benefits guaranteed by the Pension Benefit Guaranty Corporation at that time. Refer to the Plan document for specific priorities on termination.

NOTE 4 - ADMINISTRATIVE AND INVESTMENT MANAGEMENT EXPENSES

The Company may pay all expenses incurred in the administration of the Plan, but they are not obligated to do so. Thus, any such expenses and fees not paid by the Company shall be paid by the Plan. Certain administrative expenses of the Plan were paid by the Company during 2011 and 2010. The Plan's trustee fees are paid by the Plan and are reflected in the financial statements as administrative expenses of the Plan. Investment management fees are charged to the Master Trust as a reduction of investment return and included in the investment income (loss) reported by the Master Trust.

NOTE 5 - FUNDING POLICY

The Company contributes such amounts as are necessary on an actuarial basis to provide the Plan with assets sufficient to meet the benefits to be paid to Plan participants. The Plan has met the minimum funding requirements of ERISA for 2011 and 2010. Earnings or losses on the Plan's investments are used to reduce or increase the Company's contributions to the Plan and are not distributed to participants. Participant contributions are not permitted under the Plan.

(Continued)

MANSFIELD PLUMBING PRODUCTS, LLC
CASH BALANCE PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2011 and 2010

NOTE 6 - INVESTMENTS – UNAUDITED INFORMATION

New York Life Trust Company, the trustee of the Plan, holds investment assets and executes transactions therein, and substantially all information pertaining to the Plan's investments included in the financial statements has been certified by them. This information has not been audited by independent accountants.

The following table presents the fair value of investments. Investments that represent 5% or more of the Plan's net assets are separately identified.

	<u>2011</u>	<u>2010</u>
Investments in the Retirement Plans for Mansfield Plumbing Products, LLC Master Trust	\$ 2,774,669	\$ 2,436,927

During 2011 and 2010, the Plan's net investment gain in the Master Trust (including gains and losses on investments bought and sold, as well as held during the year and dividend income) was \$18,278 and \$236,832, respectively.

NOTE 7 - ASSETS HELD IN MASTER TRUST - UNAUDITED

The Plan's investment assets are held in a trust account at the New York Life Trust Company, the trustee, and consist of an undivided interest in an investment account of the Master Trust. Use of the Master Trust permits the commingling of trust assets of a number of pension plans of the Company for investment and administrative purposes. Although assets of the plans are commingled in the Master Trust, the trustee maintains supporting records for the purpose of allocating the net gain or loss of the investment account to the participating plans.

The net investment income of the investment assets is allocated by the trustee to each participating plan based on the relationship of the interest of each plan to the total of the interests of the participating plans.

The Plan's interest in the Master Trust was approximately 13% and 12% at December 31, 2011 and 2010, respectively.

The following table presents the net assets of the Master Trust.

	December 31, <u>2011</u>	<u>2010</u>
Investments at fair value, based on quoted market prices:		
Registered investment companies	\$ 21,231,074	\$ 20,494,439
Total investments of the Master Trust	21,231,074	20,494,439
Cash	91,317	86,918
Net assets of the Master Trust	<u>\$ 21,322,391</u>	<u>\$ 20,581,357</u>

Investment income for the Master Trust is as follows:

	Year ended December 31, <u>2011</u>	<u>2010</u>
Net investment income:		
Net appreciation/(depreciation) in fair value of investments:		
Registered investment companies	\$ (532,208)	\$ 1,704,601
Dividend income	671,492	415,403
Total investment income	<u>\$ 139,284</u>	<u>\$ 2,120,004</u>

(Continued)

MANSFIELD PLUMBING PRODUCTS, LLC
CASH BALANCE PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2011 and 2010

NOTE 7 - ASSETS HELD IN MASTER TRUST - UNAUDITED (Continued)

Assets and liabilities of the Master Trust that are measured at fair value on a recurring basis are summarized below:

	Fair Value Measurements at December 31, 2011 Using
	Quoted Prices in Active Markets for Identical Assets (Level 1)
Registered investment companies:	
Large blend mutual funds	\$ 3,125,915
Large value mutual funds	2,690,896
Large growth mutual funds	2,647,647
Mid growth mutual funds	1,164,588
Small value mutual funds	1,170,328
International equity mutual funds	2,538,374
Bond mutual funds	<u>7,893,326</u>
Total	<u>\$ 21,231,074</u>

	Fair Value Measurements at December 31, 2010 Using
	Quoted Prices in Active Markets for Identical Assets (Level 1)
Registered investment companies:	
Large blend mutual funds	\$ 2,992,737
Large value mutual funds	2,570,261
Large growth mutual funds	2,553,448
Mid growth mutual funds	1,109,399
Small value mutual funds	1,131,030
International equity mutual funds	2,438,301
Bond mutual funds	<u>7,699,263</u>
Total	<u>\$ 20,494,439</u>

NOTE 8 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are expected future periodic payments that are attributable under the Plan's provisions to the service employees have tendered. Accumulated plan benefits include benefits expected to be paid to either the employees or their beneficiaries. Benefits payable to Plan participants are based on credited years of service, as defined under the Plan agreement.

The actuarial present value of accumulated plan benefits is that amount which results from applying actuarial assumptions to reflect the time value of money (through discounts for interest) and the probability of payment (by considering factors such as death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

(Continued)

MANSFIELD PLUMBING PRODUCTS, LLC
CASH BALANCE PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2011 and 2010

NOTE 8 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

The significant actuarial assumptions used in the December 31, 2010 and 2009 valuations were as follows:

Rate of return on investments	7.0% and 8.0% (Effective December 31, 2010 and 2009, respectively)												
Mortality basis	IRS 2011 Mortality Table with Static Projections and RP-2000 Combined Healthy Mortality Table (Effective December 31, 2010 and 2009, respectively)												
Assumed retirement age	<table> <tr> <td>55-60: 5.0%</td><td>66: 32.0%</td></tr> <tr> <td>61: 10.0%</td><td>67: 34.0%</td></tr> <tr> <td>62: 20.0%</td><td>68: 38.0%</td></tr> <tr> <td>63: 10.0%</td><td>69: 42.0%</td></tr> <tr> <td>64: 5.0%</td><td>70: 100.0%</td></tr> <tr> <td>65: 72.0%</td><td></td></tr> </table>	55-60: 5.0%	66: 32.0%	61: 10.0%	67: 34.0%	62: 20.0%	68: 38.0%	63: 10.0%	69: 42.0%	64: 5.0%	70: 100.0%	65: 72.0%	
55-60: 5.0%	66: 32.0%												
61: 10.0%	67: 34.0%												
62: 20.0%	68: 38.0%												
63: 10.0%	69: 42.0%												
64: 5.0%	70: 100.0%												
65: 72.0%													
Cash balance interest crediting rate	4.00%												

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits. An actuarial valuation of the Plan as of December 31, 2011 has not yet been completed.

The actuarial present value of accumulated Plan benefits as of December 31, 2010 and 2009 are as follows:

	<u>2010</u>	<u>2009</u>
Vested benefits of participants and beneficiaries receiving payment	\$ 603,501	\$ 594,289
Other vested benefits	<u>2,162,546</u>	<u>1,931,180</u>
Total vested benefits	2,766,047	2,525,469
Nonvested benefits	<u>31,629</u>	<u>46,948</u>
Total actuarial present value of accumulated Plan benefits	<u>\$ 2,797,676</u>	<u>\$ 2,572,417</u>

The following is a reconciliation of the change in the total actuarial present value of accumulated Plan benefits between the December 31, 2010 and 2009 valuation dates:

Present value of accumulated Plan benefits at December 31, 2009	\$ 2,572,417
Change in present value of accumulated Plan benefits due to:	
Benefits accumulated and experience	(61,634)
Benefits paid	(128,531)
Change in actuarial assumptions	214,673
Decrease in discount period	<u>200,751</u>
Total actuarial present value of accumulated Plan benefits at December 31, 2010	<u>\$ 2,797,676</u>

(Continued)

MANSFIELD PLUMBING PRODUCTS, LLC
CASH BALANCE PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2011 and 2010

NOTE 8 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

As of January 1, 2011 and 2010, the Plan's Adjusted Funding Target Attainment Percentage ("AFTAP") did not meet the minimum threshold of 80% established by the Pension Protection Act of 2006 ("PPA"). As a result, the following restrictions apply to the Plan:

1. Effective January 1, 2008, the Plan cannot be amended or changed to increase the retirement benefits provided to participants. This restriction applies until the funded status increases above 80%. The 80% threshold is determined after taking into account any new amendment to the Plan that would increase benefits.
2. Effective April 1, 2008, the availability of a lump sum distribution is generally limited to 50% of the present value of the benefit. These restrictions will remain in effect until the funded status is above 80%.

Effective September 30, 2011, the Plan's funded status was certified to be above the 80% threshold, and the restrictions noted above were lifted.

NOTE 9 - INCOME TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated November 25, 2002, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. The Plan has applied for a new determination letter from the Internal Revenue Service. Although the Plan has not yet received a favorable determination letter, Plan management believes the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

NOTE 10 - PARTY-IN-INTEREST TRANSACTIONS

Parties-in-interest are defined under Department of Labor (DOL) regulations as any fiduciary of the plan, any party rendering service to the plan, the employer, and certain others. The Master Trust is managed by New York Life Trust Company, the trustee of the Plan. The trustee represents a party-in-interest as they also provide administrative services to the Plan. Administrative expenses were paid by the Plan to New York Life Investment Management, LLC, the actuary, and New York Life Trust Company, the trustee, which constitute party-in-interest transactions. Other fees were paid to investment advisors and auditors, which also constitute party-in-interest transactions.

NOTE 11 - SUBSEQUENT EVENTS

Plan management has evaluated subsequent events for recognition and disclosure through October 11, 2012, which is the date the financial statements were available to be issued.

Attachment to 2011 Form 5500
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Name Mansfield Plumbing Products LLC Cash Balance Pension Plan
Plan Sponsor's Name Mansfield Plumbing Products LLC

EIN: 31-1739929
PN: 008

Actuarial Assumptions

Economic Assumptions

<u>PPA Segment Rates</u>	<u>Funding Target and PBGC</u>
- Segment 1: Up to Year 5	2.94%
- Segment 2: Years 5-20	5.82%
- Segment 3: Years 20+	6.46%

ASC 960 Assumed Investment Return 7.00%

Annual rates of increase:

- Salaries	N/A
- Future Social Security wage bases	N/A
- Statutory limits on compensation and benefits	N/A

Demographic Assumptions

Mortality:

- Funding Target / PBGC	IRS 2011 Mortality Table with Static Projections
- ASC 960	IRS 2011 Mortality Table with Static Projections

Retirement:

Rates of retirement as follows:

55-60	5.0%	66	32.0%
61	10.0%	67	34.0%
62	20.0%	68	38.0%
63	10.0%	69	42.0%
64	5.0%	70	100.0%
65	72.0%		

Terminated vested participants assumed to retire at age 65.

Disability: None

Terminations: Illustrative annual rates of withdrawal as follows:

<u>Age</u>	<u>Male</u>	<u>Female</u>
25	15.7%	24.9%
40	4.1%	4.4%
55	0.0%	0.0%

Attachment to 2011 Form 5500
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Name Mansfield Plumbing Products LLC Cash Balance Pension Plan
Plan Sponsor's Name Mansfield Plumbing Products LLC

EIN: 31-1739929
PN: 008

Actuarial Assumptions

Miscellaneous Assumptions

Form of Payment:	Lump Sum for participants with a cash balance account; Life Annuity, otherwise
Expenses:	Equal to prior year's actual expenses
Percent Married:	100%
Spouse's Age:	Wives assumed to be the same age as their husbands
Cash Balance Interest Crediting Rate:	4% per year

Attachment to 2011 Form 5500
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Name Mansfield Plumbing Products LLC Cash Balance Pension Plan
Plan Sponsor's Name Mansfield Plumbing Products LLC

EIN: 31-1739929
PN: 008

Actuarial Cost Method

Funding Target / Target Normal Cost

An Actuarial Cost Method is an allocation of the expected cost of a pension plan on a year-by-year basis. The primary objective of an Actuarial Cost Method is to accumulate enough assets prior to each participant's retirement to provide the promised pension benefits.

The Pension Protection Act of 2006 (PPA) mandates the use of the Traditional Unit Credit Actuarial Cost Method. Under this method, the accrued benefit is estimated based upon service and, if applicable, earnings as of the valuation date. The Funding Target is equal to the actuarial present value of all accrued benefits as of the valuation date. The Target Normal Cost is the actuarial present value, as of the valuation date, of the expected increases in projected accrued benefit attributable to service expected to be completed during the plan year (i.e. if applicable, one year's salary growth is reflected in the determination of Target Normal Cost).

For tax deduction purposes, the Funding Target may reflect the value of future pay increases on accrued benefits, if applicable.

PPA Discounting Method

The plan sponsor is responsible for making the following decisions with regard to the discounting method:

- Full yield-curve spot rates or a segmented yield-curve of a 24-month average rates of corporate bond rates
- If the segmented yield curve is used, the rates as of the month of the valuation may be used or as of a lookback month up to 4 months prior to the valuation date (the full yield curve must use the rates as of the month of the valuation starting in 2010)

For purposes of this valuation, the following discounting method was used and is assumed to be approved by the plan sponsor:

- Rates for the month of December preceding the valuation date.
- Segment Rates

Asset Valuation Method

The Plan Assets for purposes of this Actuarial Valuation are valued under the asset averaging method, including, if applicable, discounted receivable contributions. The value of plan assets is set equal to the average of the fair market value of assets on the valuation date and the adjusted fair market value of assets (including expected earnings) determined for the two earlier annual determination dates. Expected earnings are calculated using the third segment rate of the segmented yield-curve in effect at the beginning of each valuation year. The resulting average value must be constrained so that it falls between 90 and 110 percent of the fair market value of assets on the valuation date.

Attachment to 2011 Form 5500
Schedule SB, Part V – Summary of Plan Provisions

Plan Name Mansfield Plumbing Products LLC Cash Balance Pension Plan
Plan Sponsor's Name Mansfield Plumbing Products LLC

EIN: 31-1739929
PN: 008

Summary of Plan Provisions

Employee:	Each salaried Employee (and specified non-bargaining hourly employees) of an Employing Unit which has adopted the Plan.
Eligibility Requirements:	None unless employee is scheduled for less than 1,000 hours per year, then completion of one year with 1,000 hours is required.
Plan Entry Date:	Immediate for employees scheduled to work 1,000 hours. Otherwise, the last day of the year of hire or plan year during which 1,000 hours is worked. Plan entry was frozen effective April 1, 2005. No employee hired after this date shall become a participant in the plan.
Year of Service (Benefit Accrual and Vesting):	Elapsed time from date of hire. No further benefit service will be accrued after July 31, 2007.
Normal Retirement Date:	First of the month coincident with or next following attained age 65.
Compensation:	Compensation means the annual basic wage paid inclusive of (i) and (ii), but exclusive of (iii): (i) overtime, bonus, and commissions, (ii) 401(k) contributions on behalf of an individual, (iii) severance compensation and other extraordinary items of compensation. Compensation earned after July 31, 2007 shall be disregarded.
Normal Retirement Benefit:	Monthly benefit provided by the Account Balance.
Normal Form of Benefit:	The normal form of benefit payable to a participant shall be an annuity for the life of that participant and, if married, inclusive of 50% continuation after the participant's death to his or her spouse.

Attachment to 2011 Form 5500
Schedule SB, Part V – Summary of Plan Provisions

Plan Name Mansfield Plumbing Products LLC Cash Balance Pension Plan
Plan Sponsor's Name Mansfield Plumbing Products LLC

EIN: 31-1739929
PN: 008

Summary of Plan Provisions

Accrued Benefit: Accrued Benefit means, at the time of reference, an annual amount of benefit in the form of a single life annuity, commencing at Normal Retirement Date, where the single life annuity is the Actuarial Equivalent of the current value of the Account Balance.

Early Retirement Benefit: An actively employed Participant who has attained age 55 may elect to retire prior to his Normal Retirement Date. In such case, he shall receive a Retirement Benefit, commencing on his Normal Retirement Date, equal to his vested Accrued Benefit as of his Normal Retirement Date.

In lieu of such Retirement Benefit commencing on his Normal Retirement Date, the Participant may, at any time on or after his termination of employment, elect a reduced Retirement Benefit to commence as of the first day of any month thereafter which is prior to his Normal Retirement Date. In such case, the Participant shall receive a Retirement Benefit which is the Actuarial Equivalent of his vested Accrued Benefit as of his Commencement Date.

Late Retirement Benefit: If a Participant remains employed beyond his Normal Retirement Date, he shall be entitled to receive a Retirement Benefit equal to his Accrued Benefit as of his Late Retirement Date, commencing on his Late Retirement Date.

Vesting: In the event of termination of employment, the percentage of the Accrued Benefit to which a Participant shall have a nonforfeitable right shall be determined from the following table by reference to the completed years of Service at the date of termination of employment:

<u>Completed Years of Service</u>	<u>Percentage of Accrued Benefit</u>
Less than 3	0%
3 or more	100%

Attachment to 2011 Form 5500
Schedule SB, Part V – Summary of Plan Provisions

Plan Name Mansfield Plumbing Products LLC Cash Balance Pension Plan
Plan Sponsor's Name Mansfield Plumbing Products LLC

EIN: 31-1739929
PN: 008

Summary of Plan Provisions

Account Balance:	The Account established and maintained for each Participant. Such Accounts are intended only as bookkeeping accounts and neither the maintenance nor the credits thereto shall be considered an allocation of any assets to such Account. Benefits provided under the Plan shall be considered an allocation of any assets to such Account. Benefits provided under the Plan shall be paid from the general assets of the fund.
Initial Account Balance:	The present value of the benefit accrued by a participant at the date that cash balance accounts were established in the plan. This present value was based on an interest rate of 8% and mortality after assumed commencement of UP-1984.
Account Pay Credits:	5% of Monthly Compensation credited at the end of each month if service as of that date is less than 15 years. 6.5% of Monthly Compensation credited at the end of each month if service as of that date is 15 years or more. No further pay credits shall be credited after July 31, 2007.
Account Interest Credits:	Credited at the end of each month. The rate is the one month average of One-Year Treasury Constant Maturities for the 12 months ending the November 30 prior to the plan year the interest is credited in. If this average rate is not a multiple of ¼%, the closest higher interest rate which is a multiple of ¼% is used.
Pre-Retirement Death Benefit:	A benefit shall be payable to a participant's Beneficiary in accordance with (a) or (b) below as applicable and subject to adjustment as provided for in (c) below: (a) For Non Spousal beneficiaries, there shall be paid to such Beneficiary as of the first day of the month following the month in which the Participant's death occurs an amount equal to the value of his Account as of the last day of the month in which the death of the Participant occurs.

Attachment to 2011 Form 5500
Schedule SB, Part V – Summary of Plan Provisions

Plan Name Mansfield Plumbing Products LLC Cash Balance Pension Plan
Plan Sponsor's Name Mansfield Plumbing Products LLC

EIN: 31-1739929
PN: 008

Summary of Plan Provisions

(b) If the Participant's Beneficiary is the spouse, such spouse shall be entitled to receive a Retirement Benefit for life commencing on the date the Participant would have attained Normal Retirement Date if he had survived to such date. Such benefit to the spouse shall be a single life annuity, payable monthly, where such annuity is the Actuarial Equivalent of the Accrued Benefit to which such Participant would have been entitled had he terminated employment on his date of death, survived to his Normal Retirement Date, and commenced to receive a Retirement Benefit as of such date. Notwithstanding the foregoing, the spouse of a Participant may elect to commence receiving a Retirement Benefit for life in the form of a single life annuity commencing on the first day of any month on or after the date the Participant died. The monthly amount of such benefit to the spouse shall equal the monthly amount payable under a single life annuity where such single life annuity is the Actuarial Equivalent of the Retirement Benefit to which such Participant would have been entitled had he terminated employment on his date of death, survived to such commencement date, and commenced to receive a Retirement Benefit as of such date. Alternatively, the spouse may request to receive, in lieu of any other benefits under the Plan, a distribution of the value of the Participant's Account as of his date of death, payable as soon as practicable after the Participant's death.

(c) The foregoing provisions shall apply in the case of the death of a Vested Terminated Participant who was less than 100% vested on his termination of employment only with respect to that portion of his Account (or Accrued Benefit) in which he is so vested on his date of death.

ATTACHMENT TO 2011 SCHEDULE SB (FORM 5500)

Mansfield Plumbing Products Cash Balance Pension Plan

EIN/PN: 31-1739929/008

Item 22: Weighted average retirement age

Expected Age at Retirement

<u>Age</u>	p	q	pxq	E(Ret.Age)
55	1000.00	0.050	50.00	2750.00
56	950.00	0.050	47.50	2660.00
57	902.50	0.050	45.13	2572.13
58	857.38	0.050	42.87	2486.39
59	814.51	0.050	40.73	2402.79
60	773.78	0.050	38.69	2321.34
61	735.09	0.100	73.51	4484.06
62	661.58	0.200	132.32	8203.63
63	529.27	0.100	52.93	3334.38
64	476.34	0.050	23.82	1524.29
65	452.52	0.720	325.82	21178.06
66	126.71	0.320	40.55	2676.04
67	86.16	0.340	29.29	1962.73
68	56.87	0.380	21.61	1469.41
69	35.26	0.420	14.81	1021.74
70	20.45	1.000	20.45	<u>1431.43</u>
				62478.40
				<u>÷ 1000</u>
				63

ATTACHMENT TO 2011 SCHEDULE SB (FORM 5500)

Mansfield Plumbing Products LLC Cash Balance Pension Plan

EIN/PN: 31-1739929/008

Item 26--Schedule of Active Participant Data

YEARS OF CREDITED SERVICE											
Attained Age	Under 1 No.	1 to 4 No.	5 to 9 No.	10 to 14 No.	15 to 19 No.	20 to 24 No.	25 to 29 No.	30 to 34 No.	35 to 39 No.	40 & up No.	Total
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	1	0	0	0	0	0	0	0	1
30 to 34	0	0	5	0	1	0	0	0	0	0	6
35 to 39	0	0	1	4	5	0	0	0	0	0	10
40 to 44	0	0	1	2	4	1	0	0	0	0	8
45 to 49	0	0	2	2	2	1	4	0	0	0	11
50 to 54	0	0	2	3	0	1	0	0	0	0	6
55 to 59	0	0	2	2	0	1	4	1	3	1	14
60 to 64	0	0	3	0	1	1	0	0	2	2	9
65 to 69	0	0	1	0	0	0	0	0	0	0	1
70 & up	0	0	0	0	0	0	0	0	0	1	1
	0	0	18	13	13	5	8	1	5	4	67

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

■ **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 Mansfield Plumbing Products LLC Cash Balance Pension Plan	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%;"> B Three-digit plan number (PN) ■ </td> <td style="width:30%; text-align: center;">008</td> </tr> </table>	B Three-digit plan number (PN) ■	008
B Three-digit plan number (PN) ■	008		
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Mansfield Plumbing Products LLC	D Employer Identification Number (EIN) 31-1739929		
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	2,591,409	
b Actuarial value	2b	2,452,120	
3 Funding target/participant count breakdown:			
	(1) Number of participants	(2) Funding Target	
a For retired participants and beneficiaries receiving payment.....	3a	30	668,804
b For terminated vested participants.....	3b	58	887,791
c For active participants:			
(1) Non-vested benefits.....	3c(1)		32,363
(2) Vested benefits.....	3c(2)		1,476,192
(3) Total active.....	3c(3)	67	1,508,555
d Total.....	3d	155	3,065,150
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions.....	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b		
5 Effective interest rate	5	5.78 %	
6 Target normal cost	6	37,007	

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>9-25-2012</u> Date
Signature of actuary KEITH CRONIN Type or print name of actuary		11-06295 Most recent enrollment number
NEW YORK LIFE RETIREMENT PLAN SERVI Firm name		(781) 691-2000 Telephone number (including area code)
690 CANTON STREET Address of the firm		
WESTWOOD MA 02090		

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>12.24</u> %.....		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38 from prior year)		92,488
b Interest on (a) using prior year's effective rate of <u>6.54</u> % except as otherwise provided (see instructions).....		6,049
c Total available at beginning of current plan year to add to prefunding balance.....		98,537
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	80.00 %
15 Adjusted funding target attainment percentage	15	80.00 %
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	76.66 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/14/2011	49,752				
07/14/2011	49,752				
10/14/2011	49,752				
12/29/2011	200,000				
01/13/2012	49,752				
09/13/2012	14,771				
Totals •			18(b)	413,779	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date.....	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	394,396

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 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):												
a Target normal cost (line 6)	31a	37,007										
b Excess assets, if applicable, but not greater than 31a	31b	0										
32 Amortization installments:	<table border="1"> <thead> <tr> <th></th> <th>Outstanding Balance</th> <th>Installment</th> </tr> </thead> <tbody> <tr> <td>a Net shortfall amortization installment</td> <td>613,030</td> <td>168,190</td> </tr> <tr> <td>b Waiver amortization installment</td> <td>0</td> <td>0</td> </tr> </tbody> </table>				Outstanding Balance	Installment	a Net shortfall amortization installment	613,030	168,190	b Waiver amortization installment	0	0
	Outstanding Balance	Installment										
a Net shortfall amortization installment	613,030	168,190										
b Waiver amortization installment	0	0										
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33											
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	205,197										
	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	205,197										
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	394,396										
38 Present value of excess contributions for current year (see instructions)												
a Total (excess, if any, of line 37 over line 36)	38a	189,199										
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	

Attachment to 2011 Form 5500			
Schedule SB, line 32 - Schedule of Amortization Bases			
Plan Name	Mansfield Plumbing Products LLC Cash Balance Pension Plan	EIN:	31-1739929
Plan Sponsor's Name	Mansfield Plumbing Products LLC	PN:	008

Plan Name	Mansfield Plumbing Products LLC Cash Balance Pension Plan	EIN:	31-1739929
Plan Sponsor's Name	Mansfield Plumbing Products LLC	PN:	008

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