Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2011

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [X] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
UNISTRUT PENSION PLAN

1b Three-digit plan number (PN) ▶ 047

1c Effective date of plan 02/01/1986

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

ATKORE INTERNATIONAL, INC.

16100 SOUTH LATHROP AVENUE
HARVEY, IL 60426

2b Employer Identification Number (EIN) 90-0631477

2c Sponsor's telephone number 708-225-2146

2d Business code (see instructions) 339900

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	04/04/2013	TODD BAJEK
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	04/04/2013	TODD BAJEK
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
ATKORE INTERNATIONAL, INC.

16100 SOUTH LATHROP AVENUE
HARVEY, IL 60426

3b Administrator's EIN
90-0631477

3c Administrator's telephone number
708-225-2146

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

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	310
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**	23
b	Retired or separated participants receiving benefits	**6b**	116
c	Other retired or separated participants entitled to future benefits	**6c**	146
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	285
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	22
f	Total. Add lines **6d** and **6e**	**6f**	307
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

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

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

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

A Name of plan
UNISTRUT PENSION PLAN

B Three-digit plan number (PN) ▶ 047

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
ATKORE INTERNATIONAL, INC.

D Employer Identification Number (EIN)
90-0631477

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

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

Part I Basic Information

1	Enter the valuation date: Month 01 Day 01 Year 2011			
2	Assets:			
a	Market value	**2a**		7745408
b	Actuarial value	**2b**		7028922
3	Funding target/participant count breakdown:		**(1)** Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	128	5058185
b	For terminated vested participants	**3b**	160	3685747
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		10471
	(2) Vested benefits	**3c(2)**		712671
	(3) Total active	**3c(3)**	23	723142
d	Total	**3d**	311	9467074
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**		5.91 %
6	Target normal cost	**6**		190805

Statement by Enrolled Actuary

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

SIGN HERE

Signature of actuary	10/09/2012 Date
MATTHEW KUMPF Type or print name of actuary	11-07351 Most recent enrollment number
MERCER Firm name	212-345-7000 Telephone number (including area code)
1166 AVENUE OF THE AMERICAS NEW YORK, NY 10036 Address of the firm	

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

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	804518	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	376754	0
9	Amount remaining (line 7 minus line 8)	427764	0
10	Interest on line 9 using prior year's actual return of 12.33%	52743	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of 6.58 % except as otherwise provided (see instructions)		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections	197940	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	282567	0

Part III Funding percentages

14	Funding target attainment percentage	14	71.26 %
15	Adjusted funding target attainment percentage	15	71.26 %
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	89.51 %
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
01/11/2012	95000				
09/13/2012	320000				
		Totals ► 18(b)		415000	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	379807

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] 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:	2nd segment:	3rd segment:	
2.94%	5.82%	6.46 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	61

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

Part VI Miscellaneous items

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

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

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

a Target normal cost (line 6)	**31a**	190805
b Excess assets, if applicable, but not greater than 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	2720719	465684
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**	656489

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	282567	0	282567

36 Additional cash requirement (line 34 minus line 35)	**36**	373922
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	379807

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

a Total (excess, if any, of line 37 over line 36)	**38a**	5885
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	5885
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

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

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

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

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

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

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

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

A Name of plan
UNISTRUT PENSION PLAN

B Three-digit plan number (PN) ▶ 047

C Plan sponsor's name as shown on line 2a of Form 5500
ATKORE INTERNATIONAL, INC.

D Employer Identification Number (EIN)
90-0631477

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)

AON CONSULTING

22-2232264

(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?
13	NONE	24950	Yes [ ] No [X]	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 [ ]

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

(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: O'BRIEN, RILEY & RYAN	**b** EIN: 04-3176941	
c Position: ACCOUNTANT		
d Address: 400 BLUE HILL DRIVE, SUITE 2A WESTWOOD, MA 02090	**e** Telephone: 781-410-2300	

Explanation: DUE TO A CHANGE IN COMPANY ACTING AS THE PLAN'S ACCOUNTANT FROM O'BRIEN, RILEY & RYAN TO CROWE HORWATH LLP.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2011

This Form is Open to Public Inspection.

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

A Name of plan
UNISTRUT PENSION PLAN

B Three-digit plan number (PN) ▶ 047

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
ATKORE INTERNATIONAL, INC.

D Employer Identification Number (EIN)
90-0631477

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

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

b Name of sponsor of entity listed in (a): TYCO INTERNATIONAL MANAGEMENT COMPANY, LLC

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)
25-1431141-001	M	0

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

b Name of sponsor of entity listed in (a): ATKORE MASTER TRUST

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)
90-0631477-048	M	7278996

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

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

A Name of plan
UNISTRUT PENSION PLAN

B Three-digit plan number (PN) ▶ 047

C Plan sponsor's name as shown on line 2a of Form 5500
ATKORE INTERNATIONAL, INC.

D Employer Identification Number (EIN)
90-0631477

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		415000
(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)	7745408	7278996
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	7745408	7693996
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	36691	6931
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	36691	6931
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	7708717	7687065

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)	415000	
(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)		415000
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)		78943
(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		493943
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	499286	
(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)		499286
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)	16956	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	-647	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		16309
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		515595
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-21652
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) [X] Disclaimer (4) [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] 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.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		25000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i		X	
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ **Yes** ☒ **No**

If "Yes," enter the amount of any plan assets that reverted to the employer this year **Amount:**

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

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2011

This Form is Open to Public Inspection.

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

A Name of plan
UNISTRUT PENSION PLAN

B Three-digit plan number (PN) ▶ 047

C Plan sponsor's name as shown on line 2a of Form 5500
ATKORE INTERNATIONAL, INC.

D Employer Identification Number (EIN)
90-0631477

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 36-1561860

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3** 0

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☒ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

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

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

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

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

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☒ **N/A**

Part III Amendments

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

Crowe Horwath.

Crowe Horwath LLP
Independent Member Crowe Horwath International

REPORT OF INDEPENDENT AUDITORS

To the Administrator and Participants of
Unistrut Pension Plan
Harvey, Illinois

We were engaged to audit the financial statements of the Unistrut Pension Plan (the "Plan") as of December 31, 2011 and for the year then ended, as listed in the accompanying contents page. These 2011 financial statements are the responsibility of the Plan's management. The statement of net assets available for benefits of the Plan as of December 31, 2010 and the related statement of changes in net assets available for benefits for the year then ended, was reported on by other auditors whose report dated October 13, 2011, disclaimed an opinion for the same reasons described in the following paragraph.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by The Northern Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the 2011 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 certification from the trustee as of December 31, 2011 and for the year 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 2011 financial statements as a whole. The form and content of the information included in the 2011 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

Crowe Horwath LLP

Oak Brook, Illinois
March 21, 2013

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

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

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

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

A Name of plan: Unistrut Pension Plan

B Three-digit plan number (PN) ▶ 047

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF: Atkore International , Inc.

D Employer Identification Number (EIN): 90-0631477

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

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

Part I Basic Information

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

2	Assets:			
a	Market value	2a		7,745,408
b	Actuarial value	2b		7,028,922
3	Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
a	For retired participants and beneficiaries receiving payment	3a	128	5,058,185
b	For terminated vested participants	3b	160	3,685,747
c	For active participants:			
(1)	Non-vested benefits	3c(1)		10,471
(2)	Vested benefits	3c(2)		712,671
(3)	Total active	3c(3)	23	723,142
d	Total	3d	311	9,467,074
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		5.91 %
6	Target normal cost	6		190,805

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 MATTHEW KUMPF (MK) — Signature of actuary

10/9/12 — Date

Matthew Kumpf — Type or print name of actuary

11-07351 — Most recent enrollment number

Mercer — Firm name

(212) 345-7000 — Telephone number (including area code)

1166 Avenue of the Americas

New York NY 10036 — Address of the firm

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

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	804,518	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	376,754	0
9 Amount remaining (line 7 minus line 8)	427,764	0
10 Interest on line 9 using prior year's actual return of 12.33 %	52,743	
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38 from prior year)		0
b Interest on (a) using prior year's effective rate of 6.58 % except as otherwise provided (see instructions)		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		
12 Other reductions in balances due to elections or deemed elections	197,940	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	282,567	0

Part III Funding percentages

14 Funding target attainment percentage	14	71.26 %
15 Adjusted funding target attainment percentage	15	71.26 %
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	89.51 %
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
01/11/2012	95,000				
09/13/2012	320,000				
			Totals • 18(b)	415,000	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	379,807

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] 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:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
2.94 %	5.82 %	6.46 %	

b Applicable month (enter code)	21b	0
22 Weighted average retirement age	22	61

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

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

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

a Target normal cost (line 6)	31a	190,805
b Excess assets, if applicable, but not greater than 31a	31b	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	2,720,719	465,684
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	656,489

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	282,567	0	282,567

36 Additional cash requirement (line 34 minus line 35)	36	373,922
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	379,807

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

a Total (excess, if any, of line 37 over line 36)	38a	5,885
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	5,885
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40 Unpaid minimum required contributions for all years	40	0

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

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

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

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

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

Schedule SB, Line 22 — Description of Weighted Average Retirement Age

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below. The average retirement age is 61.

(A) Retirement age	(B) Retirement Percent	(C) Lx	(D) Number of employees expected to retire (B) x (C)	(E) (A) x (D)
55	5.0%	1,000	50.00	2,750.00
56	6.0%	950	57.00	3,192.00
57	7.0%	893	62.51	3,563.07
58	8.0%	830	66.44	3,853.52
59	9.0%	764	68.76	4,056.84
60	25.0%	695	173.82	10,429.20
61	15.0%	521	78.22	4,771.42
62	35.0%	443	155.14	9,618.68
63	20.0%	288	57.62	3,630.06
64	20.0%	230	46.10	2,950.40
65	100.0%	184	184.39	11,985.35
Total			1,000.00	60,800.54
Average				60.80

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

Actuarial assumptions

Discount rate sponsor elections

▪ Segment rates or full yield curve	Segment
▪ Look-back months	0
▪ First 5 years	2.94%
▪ Next 15 years	5.82%
▪ Over 20 years	6.46%

Mortality sponsor elections

Section 430(h)(3) prescribed separate static annuitant and nonannuitant mortality tables. These tables are based on the RP-2000 mortality tables projected with mortality improvement to the valuation year plus 7 and 15 years based on Scale AA.

Other economic assumptions

▪ Salary increases	N/A
▪ Flat-dollar benefit increases	N/A
▪ Social Security wage base	N/A
▪ Inflation	N/A
▪ Expected investment return	8.00% per year for years 2009 through 2011
▪ Expected expenses	$190,000 added to current year normal cost

Demographic assumptions

Withdrawal

Attained Age	Sample Withdrawal Rates*
25	5.27%
30	4.83
35	4.47
40	3.84
45	3.22
50	1.52
55	0.33
56	0.21
57	0.12
58	0.05
59	0.02
60+	0.00

* If a participant is eligible for early retirement, only retirement rates will apply.

Disability incidence: N/A

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

Retirement rates	**Attained age**	**Retirement Rates**
	55	5.0%
	56	6.0
	57	7.0
	58	8.0
	59	9.0
	60	25.0
	61	15.0
	62	35.0
	63	20.0
	64	20.0
	65 and above	100.0

Benefit commencement age for	
▪ Future vested deferred	65
▪ Current vested deferred	65

Spouse assumptions	**Male participants**	**Female participants**
▪ Percentage married	85.0%	75.0%
▪ Spouse age difference	3 years younger	3 years older

Form of payment	**Lump sum**	**Single life**	**75% J&S**
▪ Active retirements, future vested deferred and current vested deferred	0%	40%	60%

Unpredictable contingent event assumptions	N/A

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

Actuarial methods

Asset methods

The asset valuation method is an average of the adjusted market value for each year during the last 2 years preceding the valuation date. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110 percent and no less than 90 percent of the fair market value, as defined in IRC Section 430.

A characteristic of this asset method is that, over time, it is slightly more likely to produce an actuarial value of assets that is less than the market value of assets than an actuarial value that is greater than the market value.

Participant methods

Participants or former participants are included or excluded from the valuation as described below:

- **Participants included:** The plan sponsor provides us with data on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities.
- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break in service on the valuation date are treated as terminated participants.
- **Insurance contracts:** The plan does not have any insurance contracts.

Minimum funding methods

The funding target for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- The plan's valuation date is the beginning of the plan year.
- An individual's **funding target** is the present value of future benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **target normal cost** is the present value of the benefit expected to accrue in the plan year. If multiple decrements are used, the funding target and the target normal cost for an individual is the sum of the component funding targets and target normal costs associated with the various anticipated separation dates.

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

- This plan provides a Special Age 65 $15.50 monthly benefit that is not a function of a participant's accrued benefit or years of service. This benefit is allocated to the funding target based on the ratio of the participant's service at the beginning of the plan year to their service at each decrement age and is allocated to the target normal cost based on the proportionate benefit attributable to the increase in the participant's service during the year.
- The plan's **target normal cost** is the sum of the individual target normal costs, and the plan's **funding target** is the sum of the individual funding targets for all participants under the plan.

Maximum deductible contribution method

The cushion amount is based on the funding target for minimum funding calculations

Schedule SB, Part V — Summary of Plan Provisions

Benefits included or excluded

Unless noted below, all benefits provided by the plan are included in this valuation.

- **Plan amendments excluded:** Amendments adopted after the valuation date or effective after the current plan year are excluded from the valuation.
- **IRC Section 436 benefit restrictions:** Not applicable for this valuation.
- **Late retirement increases:** Participants over normal retirement age are valued including the late retirement actuarial increase.
- **Unpredictable contingent event benefits:** The plan does not have any unpredictable contingent event benefits.
- **IRC Section 415 benefit limitations:** The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.

Schedule SB, Part V — Summary of Plan Provisions

Plan name	Unistrut Pension Plan
Employer identification number	90-0631477
Plan number	047
Effective date and plan year	Established February 1, 1986; calendar year since January 1, 1987
Most recent amendment	Plan amended and restated effective January 1, 2010
Significant events that occurred during the year	To the best of our knowledge, no events occurred during the year that would significantly affect the valuation results.
Sponsoring employer	Atkore International
Definitions	
▪ Covered employees	Salaried employees who: ▪ Participated as of December 31, 1995, or ▪ Were hired before December 1, 1996 and worked 1,000 hours in 12 months ▪ This plan is closed to new entrants
▪ Participation	Salaried employees of the Unistrut Corporation
▪ Participant contributions	None. 100% employer funded
▪ Service considered	Continuous service (for eligibility and vesting): ▪ 1,000 hours in a plan year Credited service (frozen as of December 31, 1995): ▪ One year equals 2,340 hours ▪ Partial service equals total hours/2,340
▪ Pensionable earnings	Includes base pay, sales commissions, overtime, vacation pay and production incentive payments Excludes bonuses, other commissions and incentive payments, severance pay, car allowance, interest offset payments and company contribution under other plans
▪ Final average earnings	5 highest consecutive calendar years of last 10 years (years included must have 2,340 hours)

Schedule SB, Part V — Summary of Plan Provisions

Normal retirement

▪ Eligibility	Age 65
▪ Benefit	Accruals suspended December 31, 1995. Annual pension equal to the greater of: 1. If participant completed one hour of service after December 31, 1988: ((1% times final average compensation) plus (.4% times final average compensation minus covered compensation)) times credited service up to 35 years 2. (1.4% times credited service at January 1, 1989 times final average compensation) minus (1% times credited service at January 1, 1989 up to 33 years times Social Security benefit) 3. Benefit rate (from table below) times credited service

Final Average Compensation	Benefit Rate
Up to $8,400	$84.00
$8,400, but less than $9,200	$87.00
$9,200, but less than $10,000	$90.00
$10,000, but less than $10,400	$93.00
$10,400, but less than $10,800	$96.00
$10,800, but less than $11,200	$99.00
$11,200, but less than $11,600	$102.00
$11,600, but less than $12,000	$105.00
$12,000 or over	$108.00

Benefits are offset by benefits from prior plan.

Special Age 65 Benefit:

- Participants who terminated after age 55 with 15 years continuous service, are in receipt of benefit, are eligible for Medicare and have enrolled in Part B Medicare shall receive a monthly benefit for life of $15.50 commencing at age 65. This $15.50 benefit is paid to a surviving Medicare-eligible spouse or domestic partner upon the participant's death.

Late retirement

▪ Eligibility	Working beyond normal retirement age
▪ Benefit	Better of: ▪ Continued accruals, or ▪ Actuarially increased normal retirement benefit (this applies only if suspension notice was not provided)

Schedule SB, Part V — Summary of Plan Provisions

Early retirement	
▪ Eligibility	Age 55 with 15 years of continuous service
▪ Benefit	Accrued benefit, reduced 1/2 % for each of first 36 months, 1/4 % for each of next 24 months and 1/6 % for each additional month preceding age 65.
Deferred vested	
▪ Eligibility	5 years of continuous service
▪ Benefit	Accrued benefit at termination Benefits can commence at early retirement date if participant had completed 15 years of service, subject to same reduction factors as early retirement
Death	
▪ Eligibility	Spouse (married for one year) or domestic partner, on or after January 1, 2000
▪ Benefit	Reduced 50% J&S (REA) annuity based on accrued benefit at date of death and payable on later of: ▪ Date of death, or ▪ Age 65. If the participant had 15 years of service at the date of death, the benefit may commence when the participant would have attained age 55 Same reduction factors as early retirement Special certain & life death benefit: ▪ If an unmarried participant without a domestic partner dies after age 65 but before benefit commencement having elected 5-year or 10-year certain & life benefit form, the contingent annuitant will receive the amount he or she would have been entitled to under such option had participant died on his annuity starting date.
Form of benefits	
▪ Automatic form for unmarried participants	Life Annuity
▪ Automatic form for married participants	50% Contingent Annuitant Option

Schedule SB, Part V — Summary of Plan Provisions

▪ Optional forms	Life Annuity 50% Contingent Annuitant Option 75% Contingent Annuitant Option 100% Contingent Annuitant Option 5-Year Certain & Life 10-Year Certain & Life Single Life Level Income Joint & Survivor Level Income If total value of benefits is under $1,000, the benefit will be paid as a lump sum.
▪ Optional form conversion factors	Amount of an alternative form of benefit (other than a lump sum cash out) which has a value equivalent to the benefit or benefits otherwise payable under the plan, computed based on tabular factors as found in the plan document. For this valuation, 60% of participants are assumed to elect a 75% Joint & Survivor Annuity. The applicable factor is 87% increased/decreased 4/10% for each year participant is under/over age 65 and increased/decreased 0.45% for spouse age older/younger than participant age.
Funding medium	Master trust administered by Northern Trust
Miscellaneous	
▪ Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2011 the limit is $195,000.
Changes since prior valuation	None

Schedule SB, Line 24 — Change in Actuarial Assumptions

Expense normal cost increased from $150,000 to $190,000 to reflect our expectations for the current plan year.

Schedule SB, Line 26 — Schedule of Active Participant Data

Attained age	Years of credited service										
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & up	Total
Under 25											
25-29											
30-34											
35-39	1										1
40-44			1								1
45-49			2	1							3
50-54	1		2								3
55-59	1	1	2		2	1					7
60-64	2		1	2	2	1					8
65-69											
70 & up											
Total	5	1	8	3	4	2					23

Schedule SB, Line 32 — Schedule of Amortization Bases

The shortfall amortization charge is the sum of the shortfall base amortization for each plan year covered under PPA. Although a shortfall base can be negative, the combined shortfall amortization charge cannot be negative.

Shortfall bases

Year established		Outstanding balance	Years remaining		2011 Installment
2010	$	1,238,383	6	$	226,144
2011		1,482,336	7		239,540
Total	$	2,720,719		$	465,684

UNISTRUT
PENSION PLAN

FINANCIAL STATEMENTS
December 31, 2011 and 2010

UNISTRUT
PENSION PLAN
Harvey, Illinois

FINANCIAL STATEMENTS
December 31, 2011 and 2010

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UNISTRUT PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2011 and 2010

	2011	2010
Net assets available for benefits		
Investment in the Tyco Master Trust, at fair value (Note 5)	$ -	$ 7,745,408
Investment in the Atkore Master Trust, at fair value (Note 5)	7,278,996	-
Employer contribution receivable	415,000	-
Total assets	7,693,996	7,745,408
Administrative expense payable	6,931	36,691
Total liabilities	6,931	36,691
Net assets available for benefits	$ 7,687,065	$ 7,708,717

See accompanying notes to financial statements.

UNISTRUT PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the years ended December 31, 2011 and 2010

	For the years ended December 31, 2011	2010
Investment income (loss)		
Investment gain from Tyco Master Trust (Note 5)	$ 279,283	$ 885,025
Investment loss from Atkore Master Trust (Note 5)	(165,794)	-
Employer contributions	415,000	-
Benefit payments to participants	(499,286)	(465,329)
Administrative expenses	(50,855)	(162,489)
Net increase (decrease)	(21,652)	257,207
Net assets available for benefits:		
Beginning of year	7,708,717	7,451,510
End of year	$ 7,687,065	$ 7,708,717

See accompanying notes to financial statements.

NOTE 1 – DESCRIPTION OF PLAN

The following brief description of the Unistrut 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 substantially all eligible salaried and other non-unionized employees of Unistrut Corporation (the "Company") who have met certain requirements as to length of service and age. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Effective September 30, 2006, in anticipation of the plan to separate Tyco International Ltd. ("TIL") into three separate, unrelated publicly traded companies consisting of Covidien Ltd. ("Covidien"), TE Connectivity (formerly Tyco Electronics Ltd.), and TIL (the "Separation"), the Plan was amended to change the Plan Sponsor from Tyco International (US) Inc. to Citrine Management Corp. ("CMC"). On February 8, 2007, CMC changed its name to Tyco International Management Company ("TIMCO"). On June 29, 2007 TIL was separated into three unrelated publicly traded companies. TIMCO converted on August 13, 2010, from a Nevada corporation to a Nevada limited liability company. TIMCO's new legal name is Tyco International Management Company, LLC ("TIMCO LLC" or "Tyco"). TIMCO LLC was the Plan Sponsor of the Plan up to December 22, 2010.

On November 9, 2010, TIL announced that it entered into an investment agreement (the "Agreement") to sell a majority interest in its Electrical and Metal Products business to an affiliate of the private equity firm Clayton, Dubilier & Rice, LLC (the "Investor"). TIL formed a newly incorporated holding company, Atkore International Inc. ("Atkore"), to hold the Company's Electrical and Metal Products business. On December 22, 2010, the transaction closed and the Investor acquired shares of a newly-created class of cumulative convertible preferred stock of Atkore (the "Preferred Stock"). The Preferred Stock initially represented 51% of the outstanding capital stock (on an as-converted basis) of Atkore. The assets and liabilities relating to the participants of the Allied Harvey Union Pension Plan, the Allied Philadelphia Union Pension Plan, the T.J. Cope Pension Plan and the Unistrut Pension Plan, which were sold in the transaction above, continued to be a part of the master trust sponsored by Tyco ("Tyco Master Trust") as of December 31, 2010. On April 1, 2011, $59,741,070 of assets relating to Atkore participants was transferred to a master trust established by Atkore ("Atkore Master Trust"). Accordingly, Atkore (the "Plan Sponsor") is currently the Plan Sponsor of the Plan.

Pension Benefits: Any participant who has completed five or more years of service is entitled to annual pension benefits beginning at normal retirement age of 65 based on the number of years the participant worked for the Company. The Plan permits early retirement at ages 55 through 64. Upon retirement, participants will receive their pension benefits in the form of a life annuity for single participants or a joint and survivor annuity for married participants. Participants may elect to receive a life annuity with a 5 or 10-year certain payment annuity.

In connection with the sale of the Company in June 1995, the purchaser, Grinnell Corporation, amended the Plan effective December 31, 1995. Effective as of that date, no further benefits will accrue and no new employees will enter the Plan.

Death and Disability Benefits: Participants who terminate employment due to total and permanent disability or spouses of vested participants who die may be entitled to receive benefits under this Plan.

(Continued)

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Administrative and Investment Management Expenses: The Plan's trustee fees, insurance premiums, audit fees, and certain administrative and actuarial 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 Plan as a reduction of investment return and included in the investment income (loss) reported by the Plan. All other expenses of the Plan are paid by the Company.

Plan Administration: From January 1, 2010 to December 22, 2010, the Plan had an Administrative Committee and an Investment Committee. The Administrative Committee acts in the capacities of Plan administrator and Plan fiduciary. The Investment Committee acts in the capacity of Plan fiduciary. Committee members are appointed by the Board of Directors of TIMCO LLC. The Investment Committee appoints the investment managers to manage the assets of the Tyco Master Trust. After December 22, 2010 the Plan was administered by the Atkore Board of Directors.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies followed by the Plan:

Basis of Accounting: The accompanying financial statements are prepared on the accrual basis of accounting.

Investment Valuation and Income Recognition: The Plan's interest in the Tyco Master Trust and the Atkore Master Trust (collectively, the "Master Trusts") are reported at fair value. The Plan's allocated share of the Master Trusts' net assets is reflected in the statements of net assets available for benefits. Investment income (loss) from the Master Trusts reflected in the statement of changes in net assets available for benefits represents the Plan's allocated share of the Master Trusts' interest and dividend income, net appreciation (depreciation), in the fair value of the investments, and expenses.

Purchases and sales of securities are recorded on a trade-date basis. Dividend income is recorded on the ex-dividend date. Interest income is recorded when earned on an accrual basis. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold, as well as held, during the year.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures, and actual results may differ from those estimates. It is at least reasonably possible that a significant change may occur in the near term for the estimates of the actuarial present value of accumulated plan benefits and the fair values of the Plan's interest in the Master Trusts.

Risks and Uncertainties: The Plan invested solely in the Master Trusts which invested in various investments. The underlying investments of the Master Trusts are exposed to various risks such as interest rate, market, liquidity and credit risks. Due to the level of risk associated with certain underlying investments of the Master Trusts, and the sensitivity of certain fair value estimates to changes in valuation assumptions, it is at least reasonably possible that changes in the values of certain underlying investments of the Master Trusts will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.

(Continued)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Benefit Payments: Benefits are recorded when paid.

NOTE 3 – INVESTMENTS – UNAUDITED INFORMATION

The Northern 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 investments that represent 5% or more of the Plan's net assets available for benefits.

	2011	2010
Investments at fair value:		
Interest in the Tyco Master Trust	$ -	$ 7,745,408
Interest in the Atkore Master Trust	7,278,996	-

During 2011 and 2010, the Plan's net investment gain in the Tyco Master Trust (including gains and losses on investments bought and sold, as well as held during the year and interest and dividend income) was $279,283 and $885,025, respectively. During 2011, the Plan's net investment loss in the Atkore Master Trust (including gains and losses on investments bought and sold, as well as held during the year and interest income) was $165,794.

NOTE 4 – FAIR VALUE MEASUREMENTS

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.

(Continued)

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

In some cases, a valuation technique used to measure fair value 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. Transfers between hierarchy measurement levels are recognized by the Plan as of the beginning of the reporting period.

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 Trusts.

Plan interest in Tyco Master Trust: The fair value of the Plan's interest in the Tyco Master Trust reflects the Plan's interest in the fair value of the underlying net assets of the Tyco Master Trust.

Plan interest in Atkore Master Trust: The fair value of the Plan's interest in the Atkore Master Trust reflects the Plan's interest in the fair value of the underlying net assets of the Atkore Master Trust.

Cash and cash equivalents: Cash and cash equivalents primarily consists of a money market mutual fund. The fair value of the money market mutual fund is determined by obtaining quoted prices on nationally recognized securities exchanges (Level 1 inputs).

Common Stocks: The fair values of common stock investments are determined by obtaining quoted prices on nationally recognized securities exchanges (Level 1 inputs).

Registered Investment Companies: The fair values of registered investment company investments are determined by obtaining quoted prices on nationally recognized securities exchanges (Level 1 inputs). Some registered investment companies have private open-ended mutual funds which are valued based on their net asset values, as reported by custodians of the registered investment companies and as supported by actual redemption prices (Level 2 inputs).

Corporate Bonds: Corporate bonds represent corporate investment grade and high yield credit bonds ("Corporate credits"), as well as Asset Backed Securities ("ABS"). The Corporate credits are generally priced using the most recent bid prices or the average of recent bid and asked prices when available (Level 2 inputs). ABS are generally valued using matrix pricing through recognized financial models such as a single cash flow model, that incorporate data on interest rate movements, pass-thru securities markets, bid evaluations, and other pertinent data (Level 2 inputs).

U.S. Government Securities: U.S. Government securities represent direct obligations of the U.S. government or its agencies. These securities are generally priced using recent bid prices or the average of recent bid and asked prices when available (Level 2 inputs). This category also includes mortgage backed securities ("MBS") issued by U.S. government agencies that are valued through matrix pricing models developed by sources considered by management to be reliable. Matrix pricing, which is a mathematical technique commonly used to price debt securities that are not actively traded, values debt securities without relying exclusively on quoted prices for the specific securities but rather by relying on the securities' relationship to other benchmark quoted securities (Level 2 inputs).

103-12 Investment Entities: The underlying assets in this pooled investment are valued individually by the custodian except that income and expenses are valued on the accrual basis. The value of the underlying assets are net of any expenses, charges, or other liabilities incurred or accrued by the pooled fund in accordance with procedures consistently followed and uniformly applied. The net value of the pooled fund assets are divided by the total number of units of the pooled fund in existence as of the relevant valuation date. The values are supported by actual redemption prices (Level 2 inputs).

(Continued)

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

Collective Trusts: Fair values of shares of collective trusts are based upon the net asset values of the funds reported by the fund managers as of the Plan's financial statement dates and recent transaction prices (Level 2 inputs). The investment strategies of the collective trusts held in the Master Trusts vary, with some holding money market funds, some holding diversified portfolios of domestic stocks and/or international stocks, and some holding short-term and/or medium-term corporate, government and government agency bonds. The various collective trusts seek to track or exceed various indices including the Barclays Aggregate Bond Index, Barclays U.S. Aggregate Government/Credit Long Index, Russell 1000 U.S. Equity Index, and the broad non-U.S. equity market. Each collective trust provides for daily or bi-monthly redemptions by the Plan with 1 to 2 day advance notice requirements, and has redemption prices that are determined by the fund's net asset value per share or per unit, as applicable. Included in the collective trusts are money market funds which are valued at the net asset value per share as quoted by such companies or funds as of the valuation date. The money market funds are institutional commingled funds. Although not traded on active markets the net asset value per share is observable. Cash is valued at the amounts deposited in the fund plus accrued interest (Level 1 inputs).

Partnerships/Joint Ventures: Partnership/joint venture interests are valued by the custodian based on the underlying assets which includes publicly traded common stock, commercial paper, futures, foreign exchange forwards and money market funds. Redemption value is based on current ownership percentage at the end of the calendar month. Redemption frequency is on a monthly basis, upon 15 days advance notice (Level 2 inputs).

Other Investments: Includes swaps, municipal bond, and non-U.S government bonds, and sundry assets which are valued either by obtaining quoted prices on nationally recognized securities exchanges (Level 1 inputs) or by third party pricing sources obtained by the custodian which may utilize models that incorporate pertinent data to determine pricing and non-U.S. sovereign debt securities, where the custodian will utilize available broker/dealer quotes (Level 2 inputs).

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

NOTE 5 – MASTER TRUST (UNAUDITED)

As of December 31, 2010 and for the period January 1, 2011 through March 31 ,2011 the Plan's sole investment was the Tyco Master Trust which was established for the investment of assets of the Plan and several other TIMCO LLC and affiliated companies' sponsored retirement plans. Each participating retirement plan has an undivided interest in the Tyco Master Trust. The assets of the Tyco Master Trust are held by Northern Trust Company ("Trustee") in one master trust investment account. At December 31, 2010, the Plan's interest in the net assets of the Tyco Master Trust was approximately 1%. Investment income and losses and administrative expenses relating to the Tyco Master Trust are allocated to the individual plans based upon average monthly balances invested by each plan.

(Continued)

NOTE 5 – MASTER TRUST (UNAUDITED) (Continued)

For the period April 1, 2011 through December 31, 2011, the Plan's sole investment was the Atkore Master Trust which was established for the investment of assets of the Plan and several other Atkore International, Inc. and affiliated companies' sponsored retirement plans. Each participating retirement plan has an undivided interest in the Atkore Master Trust. The assets of the Atkore Master Trust are held by Northern Trust Company ("Trustee") in one master trust investment account. At December 31, 2011, the Plan's interest in the net assets of the Atkore Master Trust was approximately 12%. Investment income and losses and administrative expenses relating to the Atkore Master Trust are allocated to the individual plans based upon average monthly balances invested by each plan.

The following tables present the net assets of the Atkore Master Trust and Tyco Master Trust as of December 31, 2011 and 2010, respectively:

	December 31, 2011
Assets:	
Investments at estimated fair value:	
Collective trusts	$ 58,550,472
Other receivables	326
Total assets and net assets	$ 58,550,798

	December 31, 2010
Assets:	
Investments at fair value, based on quoted market prices:	
Cash and cash equivalents	$ 1,603,858
Common stocks	127,881,661
Registered investment companies	73,543,605
Investments at estimated fair value:	
Corporate bonds	33,574,976
U.S. Government securities	53,864,636
Collective trusts	
Blackrock Debt Index Fund	82,663,599
UBS All Country World Equity	49,365,530
Northern Trust Russell 1000 Index Fund	184,480,867
Other collective trusts	15,582,747
Partnership	
AQR International Equity Fund	47,746,318
Other investments	4,330,469
Total investments	674,638,266
Other receivables	3,051,559
Total assets	677,689,825
Liabilities:	
Other payables	1,660,303
Net assets	$ 676,029,522

(Continued)

NOTE 5 – MASTER TRUST (UNAUDITED) (Continued)

Net investment loss of the Atkore Master Trust for the period of April 1, 2011 through December 31, 2011, was as follows:

Net investment income (loss):	
Net depreciation in fair value of investments:	
Collective trusts	$ (1,284,178)
Interest and dividends	4,347
Net investment loss	$ (1,279,831)

Net investment income (loss) of the Tyco Master Trust for the period of January 1, 2011 through March 31, 2011 and for the year ended December 31, 2010, was as follows:

	2011	2010
Net investment income:		
Net appreciation (depreciation) in fair value of investments:		
103-12 investment entities	$ -	$ 2,600,862
Common stocks	6,942,154	26,511,654
Collective trusts	13,258,315	26,363,861
Corporate bonds	3,717	3,470,817
Non-interest bearing cash	(57,205)	97,048
Partnership	2,279,091	4,336,319
Registered investment companies	332,248	1,877,388
U.S. Government securities	(487,725)	2,021,771
Other investments	138,851	(499,254)
Interest and dividends	2,037,787	10,292,272
Net investment income	$ 24,447,233	$ 77,072,738

Assets and liabilities of the Atkore Master Trust as of December 31, 2011, 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)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments:			
Collective trusts			
Short-term securities	$ -	$ 2,925,718	$ -
U.S. equity	-	21,646,090	-
Non-U.S. equity	-	9,526,843	-
U.S. fixed income	-	24,451,821	-

(Continued)

NOTE 5 – MASTER TRUST (UNAUDITED) (Continued)

Assets and liabilities of the Tyco Master Trust as of December 31, 2010, that are measured at fair value on a recurring basis are summarized below:

	Fair Value Measurements at December 31, 2010, Using		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments:			
Cash and cash equivalents	$ 1,603,858	$ -	$ -
Common stocks			
U.S.	88,374,842	-	-
Non-U.S.	39,506,819	-	-
Collective trusts			
Short-term securities	15,582,747	-	-
U.S. equity	-	184,480,867	-
Non-U.S. equity	-	49,365,530	-
U.S. fixed income	-	82,663,599	-
Corporate bonds –U.S.	-	33,574,976	-
Partnerships	-	47,746,318	-
U.S. Government securities	-	53,864,636	-
Registered investment companies	1,636,830	71,906,775	-
Other investments	219,528	4,110,941	-

There were no significant transfers between Level 1 and Level 2 during 2011 and 2010.

NOTE 6 – FUNDING POLICY

The Company's funding policy is to make all required contributions to the Plan in accordance with applicable pension laws and regulations. Such contribution amounts must adhere to or exceed the minimum funding requirements under ERISA, as determined by the Plan's actuary. Additional voluntary contributions (in excess of required minimum amounts) are periodically considered based on their individual merits. The Company's contributions to the Plan for the year ended December 31, 2011 satisfied the minimum funding requirements of ERISA. No Company contributions were necessary during 2010 in order to meet the minimum funding requires of ERISA. Participant contributions are not permitted under the Plan.

NOTE 7 – 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 of 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.

(Continued)

NOTE 7 – PLAN TERMINATION (Continued)

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 will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits and may also depend on the financial condition of the Plan sponsor and the level of benefits guaranteed by the PBGC.

NOTE 8 – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on employees' years of service. Benefits payable under all circumstances — retirement, death, disability, and termination of employment — are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

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

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

Mortality: IRC Section 430(h)(3) prescribed separate static annuitant and non-annuitant mortality tables

Retirement age: Graded from age 55 to 65

Benefit settlement interest rate: 5.91% effective interest rate based on funding segment rates: 2.94% for first 5 years, 5.82% for next 15 years, and 6.46% for years after 20 years

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

(Continued)

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

The actuarial present value of accumulated plan benefit information as of December 31, 2010 was as follows:

Actuarial present value of accumulated plan benefits	
Vested benefits	
Participants currently receiving payments	$ 5,058,185
Other participants	4,401,498
	9,459,683
Nonvested benefits	10,471
Total actuarial present value of accumulated plan benefits	$ 9,470,154

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

Actuarial present value of accumulated plan benefits as of December 31, 2009	$ 8,460,284
Increase (decrease) during the year attributable to:	
Change in actuarial assumptions	729,948
Benefits accumulated and actuarial gains/losses	205,149
Increase for interest due to the decrease in the discount period	540,102
Benefits paid	(465,329)
Net increase	1,009,870
Actuarial present value of accumulated plan benefits as of December 31, 2010	$ 9,470,154

The changes in actuarial assumptions for the year ended December 31, 2010 are due to the use of the updated funding segment rates and IRS Prescribed Mortality table for 2011.

NOTE 9 – PARTY-IN-INTEREST TRANSACTIONS

Parties-in-interest are defined under DOL regulations as any fiduciary of the plan, any party rendering service to the plan, the employer, and certain others. Amounts paid by the Plan to parties in interest included fees paid for investment management and actuarial services. Certain professional fees for the administration and audit of the Plan were paid by the Trust. Various administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

The Plan holds a portion of its investments in collective trusts managed by the trustee of the Plan and Master Trust.

NOTE 10 – TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated March 13, 2003, 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. However, Plan management believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

(Continued)

NOTE 11 – ACTUARIAL VALUE OF ACCUMULATED PLAN BENEFITS AS OF DECEMBER 31, 2011 - UNAUDITED

The Plan has adopted a beginning of the year valuation date for reporting the actuarial present value of accumulated plan benefits. However, the actuarial valuation of the Plan as of December 31, 2011 was received by Plan management prior to the release of these financial statements and certain information reported by the actuary in that valuation is presented for subsequent event disclosure purposes. The actuarial valuation information for the Plan as of and for the year ended December 31, 2011 has not been audited by independent accountants. The significant actuarial assumptions used in the actuarial valuations as of December 31, 2011 to determine the actuarial present value of accumulated plan benefits were as follows:

Mortality: IRC Section 430(h)(3) prescribed separate static annuitant and non-annuitant mortality tables

Retirement age: Graded from age 55 to 65

Benefit settlement interest rate: 5.31% effective interest rate based on funding segment rates: 1.98% for first 5 years, 5.07% for next 15 years, and 6.19% for years after 20 years

The actuarial present value of accumulated plan benefits as of December 31, 2011 is summarized as follows:

Actuarial present value of accumulated plan benefits	
Vested benefits	
Participants currently receiving payments	$ 5,513,614
Other participants	4,463,824
	9,977,438
Nonvested benefits	11,848
Total actuarial present value of accumulated plan benefits	$ 9,989,286

The change in the actuarial present value of accumulated plan benefits is as follows:

Actuarial present value of accumulated plan benefits as of December 31, 2010	$ 9,470,154
Increase (decrease) during the year attributable to:	
Change in actuarial assumptions	729,735
Benefits accumulated and actuarial gains/losses	(255,020)
Increase for interest due to the decrease in the discount period	543,703
Benefits paid	(499,286)
Net increase	519,132
Actuarial present value of accumulated plan benefits as of December 31, 2011	$ 9,989,286

NOTE 12 – SUBSEQUENT EVENTS

Plan management has evaluated subsequent events for recognition and disclosure through March 21, 2013, which is the date the financial statements were available to be issued.