EXHIBIT 10

JELD-WEN'S FACTUAL CONTENTIONS

Breach of Contract and Warranty

JELD-WEN contends that it did not breach either the express terms of its 2012 Supply Agreement with Steves, or implied warranty of merchantability present in the Supply Agreement. ***First***, JELD-WEN claims that it followed the Supply Agreement to the letter, and set Steves' pricing each year in accordance with the express terms of the Supply Agreement. Section 1 of the Agreement provides that the terms of the Agreement apply to "the full range of JELD-WEN molded doorksin products." "Full range" means the full line of JELD-WEN products as of May 1, 2012 when the parties signed the Supply Agreement. The Agreement does not provide pricing terms for future styles. Accordingly, the Supply Agreement does not cover new products introduced subsequent to signing the Agreement, and JELD-WEN has not sold the Madison and Monroe designs, two styles introduced since May 1, 2012, at the Supply Agreement terms.

Second, Section 6(c) of the Supply Agreement states on its face that "[t]he Initial Price may vary on an annual basis by an amount that is the [] percentage increase in the JELD-WEN Key Inputs (shown in Schedule 2)." In accordance with that provision, in 2015 JELD-WEN increased Steves' prices by 1.26% to account for increase Key Inputs. This is the only price increase that JELD-WEN has ever given to Steves during the life of the Agreement. Though JELD-WEN gave Steves a slight price decrease in 2013, this was not required by the terms of the Supply Agreement. In every other year since the acquisition, JELD-WEN has chosen not to increase its prices, but rather to leave them unchanged, as it was permitted to do under the Supply Agreement.

JELD-WEN contends that Section 6(b), which says that the "Initial Price shall remain in effect for the duration of this Agreement unless a price increase or decrease takes place in accordance with the terms hereof" means that the Initial Price shall remain in effect, unless a price increase is permitted under Section 6(c), or a price decrease occurs under Section 6(e) and/or Section 4.

Third, JELD-WEN has upheld the terms of the supply agreement by refunding Steves for the price of doorskins that were actually defective and properly submitted to JELD-WEN for inspection and verification. Section 8 of the Supply Agreement requires that doorskins supplied "will at all times be of a quality satisfactory to Steves, meeting JELD-WEN's specifications, fit for the intended purpose, and subject to JELD-WEN's standard warranty applicable to the Product (the "Specifications"). If JELD-WEN ships Product that do not meet JELD-WEN's Specifications (hereinafter "Defective Product"), then JELD-WEN, after notice, inspection and verification of the Defective Product, will be obliged to reimburse Steves for the price of the Defective Product."

JELD-WEN diligently inspected and verified doorskins returned by Steves as required by the Supply Agreement, and refunded Steves the costs of all defective doorskins. The Supply Agreement does not require JELD-WEN to reimburse Steves for doorskins that are not defective or where Steves caused the damage on the doorskin. The express terms of the Supply Agreement also do not require JELD-WEN to reimburse Steves for the full price of doors it built using allegedly defective doorskins.

Finally, JELD-WEN did not breach the implied warranty of merchantability because it has already refunded Steves the costs of all defective doorskins that were actually defective and which Steves properly submitted to JELD-WEN for inspection and verification. Steves cannot

recover for the cost of doors incorporating allegedly defective doorskins because Steves did not provide the legally required notice of defects in the doorskins before incorporating them into doors. And, Steves has not provided any notice of many of the doors for which it claims damages because it has never submitted claims for those doors to JELD-WEN for reimbursement.

Clayton Act, Section 7

JELD-WEN contends that the acquisition does not violate Section 7 because its acquisition of CMI preserved competition rather than substantially lessening it. Specifically, JELD-WEN contends that its acquisition of CMI insured that CMI's Towanda plant would remain functioning and supply high quality low cost doorskins to the market. JELD-WEN contends that, at the time of the acquisition, CMI's business had declined significantly and it lacked the financial power and customer base to be an effective price constraint on other doorskin manufacturers, even if it were not acquired by JELD-WEN in 2012. JELD-WEN's decision to acquire CMI preserved Towanda's doorskin capacity in the U.S. for the benefit of independent door manufacturers like Steves. JELD-WEN contends that without the acquisition, CMI would not have remained a viable competitor.

JELD-WEN also contends that the acquisition did not and will not substantially lessen competition because there are no significant barriers to entry to prevent multiple foreign and domestic competitors from entering the market in a timely and sufficient manner, or expanding their presence in the market in the event of anticompetitive effects. Specifically, JELD-WEN contends that the lack of significant barriers is established by the fact that foreign competitor Teverpan has already entered the market since the 2012 acquisition, and is poised to expand its market share with a long-term agreement with Steves. JELD-WEN also contends that foreign

competitors Yildiz and Kastamonu are also working to enter the market and will likely do so in the near term. And, Masonite, which is already a market participant, could expand its existing sales. In addition to new entrants importing doorskins into the United States to compete in the market, potential entrants, including Steves, are poised to build new doorskin manufacturing capacity to further supply the recovering demand in the doorskin market and prevent any future anticompetitive effects. JELD-WEN contends that the lack of any significant barriers means that the harm Steves alleges it suffered did not actually result from the merger.

Finally, merger-specific efficiencies generated by JELD-WEN's acquisition of CMI created pro-competitive benefits by allowing the combined companies to shift production amongst facilities in order to more efficiently produce a full range of quality doorskins to the combined company's customers at lower costs. JELD-WEN also contends that the merger allowed the combined companies to shift production amongst facilities such that the combined company could manufacture more doorskins than would have possible absent the merger.

JELD-WEN denies that Steves has suffered any injury as a result of the acquisition. Steves' profits and market share for its sales of interior molded doors have increased since the merger. Steves did not pay higher prices for doorskins because of JELD-WEN's 2012 acquisition of CMI—the pricing Steves received was based on a formula in Supply Agreement and, therefore, was not affected by the state of competition or number of competitors in the market. Steves' pricing has remained essentially flat since the Supply Agreement was signed in 2012, and Steves has purchased doorskins at the lowest prices in the market. JELD-WEN also contends that Steves did not receive reduced quality for its doorskins because of JELD-WEN's 2012 acquisition of CMI. Rather, JELD-WEN's quality today is the same, if not better, than it was before the acquisition, as evidenced by the percentages of warranty claims filed each year.

And, JELD-WEN began the process of thinning its doorskins, and gave notice to Steves of that change, prior to the Acquisition.

JELD-WEN also denies that Steves is entitled to any award of damages for future lost profits.[1] JELD-WEN contends that Steves' claim is speculative because Steves is still in business and Steves has not shown that it will have no source of doorskins supply in 2021 nor that it will go out of business in 2021. JELD-WEN is still selling doorskins to Steves pursuant to the terms of the Supply Agreement and will do so until at least September 10, 2021, when the Supply Agreement terminates pursuant to its terms, and Steves has any number of options available to it for purchasing doorskins, including new and existing suppliers in 2021. Accordingly, JELD-WEN claims Steves is not entitled to a finding that the CMI acquisition was illegal, or that Steves was injured, and contends that Steves is not entitled to monetary damages for any claim.

JELD-WEN'S TRIABLE ISSUES

1. Whether Steves has proved by a preponderance of the evidence that JELD-WEN breached the 2012 Supply Agreement between the parties by overcharging Steves for the price of doorskins that JELD-WEN sold to Steves.

2. Whether Steves has proved by a preponderance of the evidence that JELD-WEN breached the 2012 Supply Agreement between the parties by refusing to sell Madison and Monroe doorskins to Steves pursuant to the terms of the Supply Agreement.

3. Whether Steves has proved by a preponderance of the evidence that JELD-WEN breached the 2012 Supply Agreement between the parties by selling defective doorskins and failing to reimburse Steves for those defective doorskins.

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[1] Conditional inclusion.

4. Whether Steves has proved by a preponderance of the evidence that JELD-WEN breached the 2012 Supply Agreement between the parties by failing to reimburse Steves for the full cost of doors incorporating defective JELD-WEN doorskins that Steves sold and that were returned by customers.

5. Whether Steves has proved by a preponderance of the evidence that JELD-WEN breached the implied warranty of merchantability present in the 2012 Supply Agreement by selling defective doorskins and refusing to reimburse for those doorskins and the doors in which they were incorporated.

6. Whether Steves has proved by the preponderance of the evidence that it has been damaged, and in what amount, by these alleged breaches.

7. Whether Steves has proved by a preponderance of the evidence that the relevant product market in which to judge the effects, if any, of JELD-WEN's 2012 acquisition of CMI is "interior molded doorskins."

8. Whether Steves has proved by a preponderance of the evidence that the relevant geographic market in which to judge the effects, if any, of JELD-WEN's 2012 acquisition of CMI is the "United States."

9. Whether Steves has proved by a preponderance of the evidence that JELD-WEN's 2012 acquisition of CMI may substantially lessen competition, or has already substantially lessened competition, in the relevant market.

10. Whether Steves has proved by a preponderance of the evidence that it was in fact injured as a result of JELD-WEN's 2012 acquisition of CMI.

11. Whether Steves has proved by a preponderance of the evidence that JELD-WEN's 2012 acquisition of CMI was a material cause of Steves' injury.

12. Whether Steves has proved by a preponderance of the evidence that alleged Steves' injury is an injury of the type that the antitrust laws were intended to prevent.

13. Whether Steves has proved by the preponderance of the evidence that it has been damaged, and in what amount, by JELD-WEN's 2012 acquisition of CMI.

14. Whether Steves has proved by a preponderance of the evidence that JELD-WEN owes it "future lost profits" damages, and that these requested damages are not impermissibly speculative.