

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), 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 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ a single-employer plan;	☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report;	☐ the final return/report;	
	☐ an amended return/report;	☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	☐		
D Check box if filing under:	☒ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan SIPLAST INC 401(K) SALARY REDUCTION PLAN AND TRUST 2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) SIPLAST, INC. 1000 E ROCHELLE BLVD IRVING, TX 75062-3940	1b Three-digit plan number (PN) ►	002	
	1c Effective date of plan	01/01/1986	
	2b Employer Identification Number (EIN)	74-2025584	
	2c Sponsor's telephone number	469-995-2200	
	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.	10/07/2010	JAMES MOLLENHOFF
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/07/2010	JAMES MOLLENHOFF
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2009)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") SIPLAST, INC. 1000 E ROCHELLE BLVD IRVING, TX 75062-3940	3b Administrator's EIN 74-2025584 3c Administrator's telephone number 469-995-2200
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	157
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	144
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	13
d Subtotal. Add lines 6a , 6b , and 6c	6d	157
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	157
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	146
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	3

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 2E 2F 2G 2J 2K 3D

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan SIPLAST INC 401(K) SALARY REDUCTION PLAN AND TRUST	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500. SIPLAST, INC.	D Employer Identification Number (EIN) 74-2025584	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
LINCOLN NATIONAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
35-0472300	65676	GP 68103	146	01/01/2009	12/31/2009

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
10862	6832

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
LPL FINANCIAL CORPORATION 1 FNB BLVD HERMITAGE, PA 16148-1968

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
10862	6832	MARKETING ALLOWANCE NON-MONETARY COMPENSATION TO SALES REP	4

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end	5	11129615

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP VARIABLE ANNUITY W/GUAR FUND

b Balance at the end of the previous year	7b	1578859
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c Additions: (1) Contributions deposited during the year	7c(1)	113353	
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)	57594	
(4) Transferred from separate account	7c(4)	357479	
(5) Other (specify below)	7c(5)	9559	

▶ LOAN PRINCIPAL, LOAN INTEREST

(6) Total additions	7c(6)	537985
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d Total of balance and additions (add b and c(6))	7d	2116844
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	644	
(2) Administration charge made by carrier	7e(2)		
(3) Transferred to separate account	7e(3)	306827	
(4) Other (specify below)	7e(4)	23204	

▶ INVESTMENT ADVICE FEES, LOANS ISSUE FORFEITURE

(5) Total deductions	7e(5)	330675
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f Balance at the end of the current year (subtract e(5) from d)	7f	1786169
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

<div>A Name of plan</div> <div>SIPLAST INC 401(K) SALARY REDUCTION PLAN AND TRUST</div>	<div>B Three-digit plan number (PN)</div> <div>▶ 002</div>
<div>C Plan sponsor's name as shown on line 2a of Form 5500</div> <div>SIPLAST, INC.</div>	<div>D Employer Identification Number (EIN)</div> <div>74-2025584</div>

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

LINCOLN NATIONAL CORPORATION

35-1140070

(b) Enter name and EIN or address of person who provided you disclosure 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)

STADION MONEY MANAGEMENT

58-2099805

(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?
26	SERVICE PROVIDER	30279	Yes ☐ No ☒	Yes ☐ No ☒	0	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 ☐

(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:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<div>SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration</div>	<div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan SIPLAST INC 401(K) SALARY REDUCTION PLAN AND TRUST		B Three-digit plan number (PN) ► 002
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 SIPLAST, INC.		D Employer Identification Number (EIN) 74-2025584
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: LNL SA11 CORE EQUITY		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-111	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 499251
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA12 GOV'T/CORPORATE BOND		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-112	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 899931
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA14 SHORT TERM		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-114	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1502960
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA17 MEDIUM CAP EQUITY		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-117	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 270827
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA19 ALLIANCE VPS GROWTH & INCM		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-119	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7469
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA20 HIGH YIELD		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-120	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 537001
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA21 BALANCED		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-121	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 112479
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.		
Schedule D (Form 5500) 2009 v.092308.1		

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA22 INTERNATIONAL EQUITY		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-122	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 189625
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA23 LARGE CAP EQUITY		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-123	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 223153
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA24 SMALL CAP EQUITY		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-124	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 135303
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA27 LVIP SSGA S & P 500 INDEX		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-127	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 678050
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA28 VALUE EQUITY		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-128	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 148729
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA29 LVIP T.ROWE GROWTH STOCK		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-129	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 689
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA30 CONSERVATIVE BALANCED		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-130	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 56314
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA31 AB VPS GBL THEMATIC		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-131	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 54915
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA32 AGGRESSIVE BALANCED		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-132	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 82634
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA33 LVIP DEL SOCIAL AWARENESS		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-133	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA34 AMER FUNDS NEW PERSP		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-134	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 147492
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA35 FIDELITY VIP CONTRAFUND		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-135	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 387818
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA36 LVIP SSGA SMALL-CAP INDEX		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-136	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 223398
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA37 NEUBERGERBERMAN MID-CAP GR		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-137	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA38 LVIP MID-CAP VALUE		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO.		
c EIN-PN 35-0472300-138	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5762
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA39 AB SMALL MID CAP VALUE		
b Name of sponsor of entity listed in (a): LINCOLN NATIOANL LIFE INSURANCE CO		
c EIN-PN 35-0472300-139	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 46230
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA46 AMERICAN GLOBAL SMALL CAP		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-146	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 188279
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA48 AMERICAN GROWTH		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-148	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 97095
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA49 AMRICAN INVEST CO OF AMER		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-149	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 164947
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA54 AMRICAN EUROPACIFIC		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-154	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 123893

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA55 COHEN & STEERS GBL REIT			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO			
c EIN-PN 35-0472300-155	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	31475

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA56 DELAWARE VIP SMCAP VALUE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO			
c EIN-PN 35-0472300-156	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	35257

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA57 FIDELITY VIP EQUITY INCOME			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO			
c EIN-PN 35-0472300-157	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	115383

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA58 FIDELITY VIP GROWTH			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO			
c EIN-PN 35-0472300-158	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	99295

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA59 FIDELITY VIP OVERSEAS			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO			
c EIN-PN 35-0472300-159	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	36182

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA61 DELAWARE VIP VALUE			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO			
c EIN-PN 35-0472300-161	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	28364

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA62 LVIP TEMPLETON GROWTH			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO			
c EIN-PN 35-0472300-162	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	71665

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA63 FRANK SM-MD CAP GROWTH			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO			
c EIN-PN 35-0472300-163	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	6542

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA64 JANUS ASPEN ENTERPRISE POR			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO			
c EIN-PN 35-0472300-164	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	44064

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA65 MFS VIT GRWTH SERIES			
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO			
c EIN-PN 35-0472300-165	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	21008

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA67 MFS VIT UTILITIES SERIES		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-167	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 100405
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA70 JANUS ASPEN JANUS PORTFOLI		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-170	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 117234
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA75 BLACKROCK AURORA		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-175	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA76 BLACKROCK SM MID-CAP GRTH		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-176	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11143
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA77 BLACKROCK ENERGY RESOURCES		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-177	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 254132
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA80 BLACKROCK LARGE CAP VALUE		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-180	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 136310
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA81 BLACKRROCK CAPITAL APP		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-181	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 37077
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA83 BLACKROCK MID-CAP VALUE		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-183	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 18352
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA84 FIDELITY VIP MID CAP		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-184	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 41229
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA86 TEMP GLOBAL INC SEC		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-186	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 247371

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA87 DLWR VIP LMTD TRM DIVERSIF		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-187	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13138
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA92 AC VP INFLATION PROTECT		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-192	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 59136
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA93 DEL VIP DIVERSIFIED INCOME		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-193	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 42872
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA94 DEL VIP EMERGING MARKETS		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-194	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 149719
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SA98 LVIP WILSHIRE AGRV PRFL		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-198	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SAL1 LVIP WILSHIRE 2010		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-701	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1554
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SAL9 SSGA RSL LRG CP GRTH IDX		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-704	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 139263
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SATM STADION MNGD MNGMT		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-706	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 778262
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SATG STADION MANAGED GROWTH		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-707	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 600360
a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SAL5 SSGA INTERNAT'L INDEX		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-708	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 323053

a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SAL6 SSGA BOND INDEX**b** Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO

c EIN-PN 35-0472300-709	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 316479
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a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SAL8 SSGA RSL LRG CP VAL IDX**b** Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO

c EIN-PN 35-0472300-711	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 202689
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a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SALA SSGA S & P MIDCAP IDX**b** Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO

c EIN-PN 35-0472300-713	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 165996
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a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SALB SSGA RSL SML CAP VAL IDX**b** Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO

c EIN-PN 35-0472300-714	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 49937
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a Name of MTIA, CCT, PSA, or 103-12 IE: LNL SALC SSGA RSL SML CAP GRWTH IDX**b** Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO

c EIN-PN 35-0472300-715	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 50425
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

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

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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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
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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
		2009
		This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan SIPLAST INC 401(K) SALARY REDUCTION PLAN AND TRUST	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 SIPLAST, INC.	D Employer Identification Number (EIN) 74-2025584	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(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)	174365	234817
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)	8396203	11129615
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	1578859	1786169
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	10149427	13150601

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	10149427	13150601
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	270971	
(B) Participants	2a(1)(B)	917953	
(C) Others (including rollovers)	2a(1)(C)	19524	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1208448
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)	11748	
(F) Other	2b(1)(F)	57594	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		69342
(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)		1852643
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		3130433

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	98140	
(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)		98140
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		840
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	30279	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		30279
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		129259

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3001174
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: SUTTON FROST CARY, LLP

(2) EIN: 75-2593210

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		125000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If yes, enter the amount of any plan assets that reverted to the employer this year ☐ Yes ☒ No Amount:

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection.
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan <u>SIPLAST INC 401(K) SALARY REDUCTION PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SIPLAST, INC.</u>	D Employer Identification Number (EIN) <u>74-2025584</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>35-0472300</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year	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 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(es). 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

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

Schedule R (Form 5500) 2009
v.092308.1

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): _____

**SIPLAST, INC.
401(K) SALARY REDUCTION
PLAN AND TRUST**

**FINANCIAL STATEMENTS
WITH SUPPLEMENTAL SCHEDULE**

DECEMBER 31, 2009 AND 2008

AND

REPORT OF INDEPENDENT AUDITORS

SIPLAST, INC. 401(K) SALARY REDUCTION PLAN AND TRUST
FINANCIAL STATEMENTS WITH SUPPLEMENTAL SCHEDULE
DECEMBER 31, 2009 AND 2008

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Sutton Frost Cary LLP

A Limited Liability Partnership
Certified Public Accountants and Consultants

REPORT OF INDEPENDENT AUDITORS

To the Participants and Administrator of
SIPLAST, INC. 401(K) SALARY REDUCTION PLAN AND TRUST

We were engaged to audit the financial statements and supplemental schedule of the SIPLAST, INC. 401(K) SALARY REDUCTION PLAN AND TRUST ("Plan") as of December 31, 2009 and 2008 and for the year ended December 31, 2009, as listed in the accompanying table of contents. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR Sections 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 sponsor 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 Lincoln National Life Insurance Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan sponsor that the custodian holds the Plan's investment assets and executes investment transactions. The Plan sponsor has obtained a certification from the custodian as of December 31, 2009 and 2008 and for the year ended December 31, 2009 that the information provided to the Plan sponsor by the custodian is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with U.S. generally accepted auditing standards 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.

Sutton Frost Cary
A Limited Liability Partnership

July 15, 2010
Arlington, Texas

SIPLAST, INC. 401(K) SALARY REDUCTION PLAN AND TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
Investments, at fair value:		
Mutual funds	\$ 11,129,615	\$ 8,396,203
Common and collective trust	1,788,805	1,395,754
Loans to participants	<u>234,817</u>	<u>174,365</u>
Total investments	13,153,237	9,966,322
Adjustment from fair value to contract value for interest in common and collective trust relating to fully benefit-responsive investment contracts	<u>(2,636)</u>	<u>183,105</u>
Net assets available for benefits	<u>\$ 13,150,601</u>	<u>\$ 10,149,427</u>

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

SIPLAST, INC. 401(K) SALARY REDUCTION PLAN AND TRUST

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDED DECEMBER 31, 2009

Additions to net assets attributed to:

Interest	\$ 69,342
Net appreciation in fair value of mutual funds	1,852,643
Contributions:	
Employer contributions	270,971
Participant contributions	<u>937,477</u>
Total additions	<u>3,130,433</u>

Deductions from net assets attributed to:

Benefits paid to participants	98,980
Administrative expenses	<u>30,279</u>
Total deductions	<u>129,259</u>
Net increase in net assets available for benefits	3,001,174

Net assets available for benefits:

Beginning of year	<u>10,149,427</u>
End of year	<u>\$ 13,150,601</u>

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

SIPLAST, INC. 401(K) SALARY REDUCTION PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

1 - DESCRIPTION OF PLAN

GENERAL

SIPLAST, INC. 401(K) SALARY REDUCTION PLAN AND TRUST (the "Plan") was established January 1, 1986, for eligible employees of Siplast, Inc. (the "Company"). The Plan is a defined contribution plan designed to comply with the Employee Retirement Income Security Act of 1974 ("ERISA"). Lincoln National Life Insurance Company ("Lincoln") (the "Custodian") acts as custodian for the Plan pursuant to an agreement between the Custodian and the Company. The following descriptions provide only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

CONTRIBUTIONS

Employees of the Company age 18 or older may contribute up to 80% of pretax annual compensation, as defined in the Plan, limited to the maximum amount permitted under the applicable Internal Revenue Code ("IRC") regulations. Each participant's account is credited with the participant's contribution. Employees are eligible to participate in the Company's matching contribution after completing one year of eligible service.

Each year the Company will contribute a matching percentage equal to 50% of the participant contributions not exceeding 5% of each eligible employee's annual compensation. The Plan also allows the Company, at management's discretion, to make a profit sharing contribution. There were no profit sharing contributions made during 2009.

Participants may direct these contributions to any of the investments available under the Plan.

VESTING

All participant contributions are immediately vested. Employer contributions vest 20% per year, beginning after the second anniversary of their hire date, with full vesting occurring after the sixth year.

FORFEITURES

When certain terminations of participation in the Plan occur, the nonvested portion of the participant's account, as defined by the Plan, represents a forfeiture. Forfeitures are allocated in the same manner as the employer's discretionary contribution to participants who are employed on the last day of the Plan year. No forfeitures were allocated to participants during the year ended December 31, 2009. At December 31, 2009 and 2008, forfeitures available to be allocated in future years were \$12,650 and \$12,136, respectively.

(Continued)

SIPLAST, INC. 401(K) SALARY REDUCTION PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

(Continued)

1 - DESCRIPTION OF PLAN (Continued)

TERMINATION OF THE PLAN

While the Company has not expressed any intent to do so, it may terminate the Plan at any time. In the event the Plan is terminated, participants would be come fully vested in their account balances, and net assets of the Plan would be distributed to participants in accordance with the provisions of the Plan.

PARTICIPANT LOANS

Participants may request a loan from the Plan in an amount generally not to exceed the lesser of \$50,000 or 50% of the participant's vested account balance. The loan must be repaid at a reasonable rate of interest within five years, unless the proceeds are used to purchase the participant's primary residence. Loans are stated at the outstanding principal balance which approximates fair value.

PARTICIPANT ACCOUNTS

Each participant's account is credited with the allocation of the Company's contribution and Plan earnings. Allocations are based on participant's earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

DISTRIBUTIONS TO PARTICIPANTS

Upon termination of service due to death, disability, or retirement, a participant may elect to receive a lump-sum payment, installment payments, or payment through the purchase of an annuity contract, equal to the value of the participant's vested account balance. Employees may also take hardship withdrawals on the balance of their account related to their elective deferral contributions.

ADMINISTRATIVE EXPENSES

The Company pays substantially all administrative fees and expenses related to maintaining the Plan.

2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The financial statements have been prepared under the accrual method of accounting in accordance with U.S. generally accepted accounting principles.

(Continued)

SIPLAST, INC. 401(K) SALARY REDUCTION PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

(Continued)

2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BASIS OF ACCOUNTING (Continued)

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts, because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through a collective trust. Contract value for this collective trust is based on the net asset value of the fund as reported by the investment advisor. The statement of net assets available for benefits presents the fair value of the investment in the collective trust as well as the adjustment of the investment in the collective trust from fair value to contract value relating to the investment contracts. The statement of changes in net assets available for benefits is prepared on a contract value basis.

ESTIMATES AND ASSUMPTIONS

Management uses estimates and assumptions in preparing financial statements in accordance with U.S. generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities. Actual results could vary from the estimates used in preparing the accompanying financial statements.

INVESTMENT VALUATION AND INCOME RECOGNITION

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements. The Plan presents the net change in fair value of mutual funds and common and collective trusts, which consists of realized gains or losses, unrealized appreciation (depreciation), and any income or capital gain distributions from such investments, in the accompanying statement of changes in net assets available for benefits.

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

PAYMENT OF BENEFITS

Benefits are recorded when paid.

(Continued)

SIPLAST, INC. 401(K) SALARY REDUCTION PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

(Continued)

2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

RISKS AND UNCERTAINTIES

The Plan provides for various investment options in mutual funds and other investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participant account balances and the amounts reported in the statement of net assets available for benefits.

ADOPTION OF NEW ACCOUNTING STANDARDS

In June 2009, the Financial Accounting Standards Board ("FASB") issued Statement of Financial Accounting Standards ("FAS") No. 168, *The FASB Accounting Standards Codification and the Hierarchy of Generally Accepted Accounting Principles – a replacement of FASB Statement No. 162*, and also issued Accounting Standards No. 2009-01, *Generally Accepted Accounting Principles* (ASC Topic 105-10), which establishes the FASB Accounting Standards Codification ("Codification" or "ASC") as the official single source of authoritative U.S. generally accepted accounting principles ("GAAP"). All guidance contained in the Codification carries an equal level of authority. All existing accounting standards are superseded. All other accounting guidance not included in the Codification will be considered non-authoritative. The Codification is not intended to change GAAP, but it will change the way GAAP is organized and presented. The Codification is effective for financial statements issued for interim and annual periods ending after September 15, 2009. The Plan adopted this standard during the year ending December 31, 2009. Except for the disclosure requirements, the adoption of this statement did not have an impact on the determination or reporting of the Plan's financial statements. The Plan is providing the Codification cross-reference alongside the references to the standards issued and adopted prior to the adoption of the Codification.

In May 2009, the FASB issued SFAS No. 165, *Subsequent Events* (ASC 855-10). This statement establishes general standards of accounting for disclosures of events that occur after the date of the statement of net assets available for benefits but before financial statements are issued or are available to be issued. In particular, this statement sets forth (1) the period after the statement of net assets available for benefits date during which management of a reporting entity should evaluate events or transactions that may occur for potential recognition or disclosure in the financial statements; (2) the circumstances under which an entity should recognize events or transactions occurring after the statement of financial position date in its financial statements; and (3) the disclosures that an entity should make about events or transactions that occurred after the statement of net assets available for benefits date. This statement is effective for interim or annual periods ending after June 15, 2009. The Plan adopted this statement during the year ended December 31, 2009. This statement is not expected to have any impact on the Plan's net assets available for benefits or changes in its net assets available for benefits.

(Continued)

SIPLAST, INC. 401(K) SALARY REDUCTION PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

ADOPTION OF NEW ACCOUNTING STANDARDS (Continued)

In July 2006, the FASB issued Interpretation ("FIN") 48, *Accounting for Uncertainty in Income Taxes – an Interpretation of SFAS 109* ("ASC 740"). This interpretation is effective for years beginning after December 15, 2008 and clarifies the accounting for uncertainty in income taxes recognized in an entity's financial statements in accordance with SFAS 109, Accounting for Income Taxes. It prescribes a recognition threshold and measurement attribute for financial statement disclosure of tax positions taken or expected to be taken on a tax return. The Plan adopted this interpretation during the year ending December 31, 2009. The adoption of this interpretation did not have an impact on the Plan's financial statements.

3 - FINANCIAL INFORMATION CERTIFIED BY THE PLAN'S CUSTODIAN (UNAUDITED)

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the independent auditors not to perform any auditing procedures with respect to the following information certified as complete and accurate by Lincoln, the Custodian and a party-in-interest as defined by ERISA, as of December 31, 2009 and 2008 and for the year ended December 31, 2009, except for comparing such information certified by the Custodian to information included in the Plan's financial statements and supplemental schedule. This information consists of the following:

	2009	2008
Common and collective trust at fair value	\$ 1,788,805	\$ 1,395,754
Adjustment from fair value to contract value	(2,636)	183,105
Common and collective trust at contract value	1,786,169	1,578,859
Mutual funds	11,129,615	8,396,203
Total	\$ 12,915,784	\$ 9,975,062
Interest	\$ 69,342	
Net appreciation in fair value of mutual funds	\$ 1,852,643	

4 - FAIR VALUE MEASUREMENTS

Under the Fair Value Measurements and Disclosures topic of the Codification, ASC 820, disclosures are required about how fair value is determined for assets and liabilities and a hierarchy for which these assets and liabilities must be grouped is established, based on significant levels of inputs as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

(Continued)

SIPLAST, INC. 401(K) SALARY REDUCTION PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

(Continued)

4 - FAIR VALUE MEASUREMENTS (Continued)

Level 2 - Inputs to the valuation methodology include:

- **quoted prices for similar assets or liabilities in active markets;**
- **quoted prices for identical or similar assets or liabilities in inactive markets;**
- **inputs other than quoted prices that are observable for the asset or liability;**
- **inputs that are derived principally from or corroborated by observable market data by correlation or other means.**

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value.

Mutual funds: valued at the NAV of shares held by the Plan at year end. The NAV is a quoted price in an active market.

Common and collective trust: valued using the NAV provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding.

Participant loans: valued at amortized cost, which approximates fair value.

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

(Continued)

SIPLAST, INC. 401(K) SALARY REDUCTION PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

(Continued)

4 - FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2009:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
Balanced	\$ 1,554	\$ -	\$ -	\$ 1,554
Fixed	1,502,960	-	-	1,502,960
Growth	4,605,588	-	-	4,605,588
Growth and income	1,504,765	-	-	1,504,765
Income	1,681,937	-	-	1,681,937
Index	1,832,811	-	-	1,832,811
Common and collective trust	-	1,788,805	-	1,788,805
Loans to participants	-	-	234,817	234,817
	<u>\$ 11,129,615</u>	<u>\$ 1,788,805</u>	<u>\$ 234,817</u>	<u>\$13,153,237</u>

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2008:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 8,396,203	\$ -	\$ -	\$ 8,396,203
Common and collective trust	-	1,395,754	-	1,395,754
Loans to participants	-	-	174,365	174,365
	<u>\$ 8,396,203</u>	<u>\$ 1,395,754</u>	<u>\$ 174,365</u>	<u>\$ 9,966,322</u>

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2009:

	<u>Loans to participants</u>
Balance, beginning of year	\$ 174,365
Purchases, sales, issuances and settlements (net)	<u>60,452</u>
Balance, end of year	<u>\$ 234,817</u>

(Continued)

SIPLAST, INC. 401(K) SALARY REDUCTION PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

(Continued)

5 - INVESTMENTS

Investments at December 31, 2009 and 2008 that represent 5% or more of the fair value of net assets available for benefits are as follows:

Investment	2009	2008
Guaranteed Account	\$ 1,786,169 *	\$ 1,578,859 *
Short Term Account	1,502,960	1,469,449
LVIP SSgA S&P 500 Index	678,050	678,672
Government/Corporate Bond Account	899,931	702,439
Stadion Managed Moderate	778,262	**

* This amount represents contract value.

** Investment did not represent more than 5% of net assets available for benefits.

6 - TAX STATUS

The prototype Plan document obtained its latest determination letter on August 7, 2001, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (the "Code"). The prototype Plan document has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and is being operated in compliance with the applicable requirements of the Code. Therefore no provision for income taxes has been included in the Plan's financial statements.

7 - SUBSEQUENT EVENTS

Effective January 1, 2010, the plan was amended and restated to incorporate the changes made by the Economic Growth and Tax Relief Reconciliation Act, the Pension Protection Act and other laws, regulations, and Internal Revenue Service ("IRS") guidance.

Plan management evaluated subsequent events after the statement of net assets available for benefits date of December 31, 2009 through July 15, 2010, which was the date the financial statements were available to be issued, and concluded that no additional disclosures are required.

SUPPLEMENTAL SCHEDULE

SIPLAST, INC. 401(K) SALARY REDUCTION PLAN AND TRUST

ID #74-2025584

PLAN #002

SCHEDULE H, ITEM 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2009

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
*	Lincoln/Delaware	Core Equity Account	\$ **	\$ 499,251
*	Lincoln/Delaware	Government/Corporate Bond Account	**	899,931
*	Lincoln/Delaware	Short Term Account	**	1,502,960
*	Lincoln/T. Rowe Price	Medium Capitalization Equity Account	**	270,827
*	Lincoln/Delaware	High Yield Bond Account	**	537,001
*	Lincoln/Delaware	Balanced Account	**	112,479
*	Lincoln/Delaware	International Equity Account	**	189,625
*	Lincoln/Delaware	Large Capitalization Equity Account	**	223,153
*	Lincoln/State Street Global	LVIP SSgA Small-Cap Index	**	223,398
*	Lincoln/Massachusetts	Value Equity Account	**	148,729
*	Lincoln/Delaware	Conservative Balanced Account	**	56,314
*	Lincoln/Delaware	Aggressive Balanced Account	**	82,634
*	Lincoln/Delaware	Small Capitalization Equity Account	**	135,303
*	Lincoln/Wellington	LVIP Mid-Cap Value	**	5,762
	AllianceBernstein	AllianceBernstein VPS Growth and Income	**	7,469
	Delaware	Delaware VIP Value	**	28,364
*	Lincoln/T. Rowe Price	LVIP T. Rowe Price Growth Stock	**	689
	Capital	American Funds SMALLCAP World	**	188,279
	Fidelity	Fidelity VIP Contrafund	**	387,818
	AllianceBernstein	AllianceBernstein VPS Global Thematic Growth	**	54,914
	AllianceBernstein	AllianceBernstein VPS Small/Mid Cap Value	**	46,230
	Capital	American Funds Growth Fund of America	**	97,095
	Capital	American Funds Investment Company of America	**	164,947
	Capital	American Funds EuroPacific Growth	**	123,893
	Capital	American Funds New Perspective	**	147,492
*	Lincoln/Cohen & Steers	LVIP Cohen & Steers Global Real Estate	**	31,475
	Delaware	Delaware VIP Small Cap Value Series	**	35,257
	Fidelity	Fidelity VIP Equity-Income	**	115,383
	Fidelity	Fidelity VIP Growth	**	99,295
	Fidelity	Fidelity VIP Overseas	**	36,182
	Fidelity	Fidelity VIP Mid Cap	**	41,229

(Continued)

SIPLAST, INC. 401(K) SALARY REDUCTION PLAN AND TRUST

ID #74-2025584

PLAN #002

SCHEDULE H, ITEM 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2009

(Continued)

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
*	Lincoln/Templeton Inv.	LVIP Templeton Growth	\$ **	\$ 71,665
	Franklin	FTVIPT Templeton Global Bond Securities	**	247,371
	Franklin	FTVIPT Franklin Small-Mid Cap Growth Securities	**	6,542
	Janus Capital	Janus Aspen Series Enterprise	**	44,064
	Janus Capital	Janus Aspen Series Janus	**	117,234
	Massachusetts Financial	MFS VIT Growth	**	21,008
	Massachusetts Financial	MFS VIT Utilities	**	100,406
	BlackRock	BlackRock Capital Appreciation	**	37,077
	BlackRock	BlackRock Energy & Resources	**	254,132
	BlackRock	BlackRock Large-Cap Value	**	136,310
	BlackRock	BlackRock Mid-Cap Value Equity	**	18,352
	Delaware	Delaware VIP Diversified Income	**	42,872
	Delaware	Delaware VIP Emerging Markets	**	149,719
	Delaware	Delaware VIP Limited-Term Diversified Income	**	13,138
	American Century	American Century VP Inflation Protection	**	59,136
	Delaware	Guaranteed Account	**	1,786,169
*	Lincoln/Wilshire	LVIP Wilshire 2010 Profile	**	1,554
*	Lincoln/State Street Global	LVIP SSgA S&P 500 Index	**	678,050
*	Lincoln	Stadion Managed Growth	**	600,360
*	Lincoln	Stadion Managed Moderate	**	778,262
	BlackRock	BlackRock Small/Mid-Cap Growth	**	11,143
*	Lincoln/State Street Global	LVIP SSgA International Index	**	323,053
*	Lincoln/State Street Global	LVIP SSgA Bond Index	**	316,479
	State Street Global Advisors	SSgA Russell 1000 Value Index	**	202,689
	State Street Global Advisors	SSgA Russell 1000 Growth Index	**	139,263
	State Street Global Advisors	SSgA S&P MidCap Index	**	165,996
	State Street Global Advisors	SSgA Russell Small Cap Value Index	**	49,937
	State Street Global Advisors	SSgA Russell Small Cap Growth Index	**	50,425
*	Participant Loans	Participant loans secured by participant vested accrued benefits with interest from 5% to 9.25%, generally due through 2013	-	234,817
			\$ -	\$ 13,150,601

* A party-in-interest as defined by ERISA

** Cost omitted for participant-directed investments



Sutton Frost Cary LLP

A Limited Liability Partnership
Certified Public Accountants and Consultants

July 15, 2010

To the Fiduciary Committee
SIPLAST, INC. 401(K) REDUCTION PLAN AND TRUST

We have conducted a DOL limited-scope audit of the financial statements of SIPLAST, INC. 401(K) REDUCTION PLAN AND TRUST ("Plan") for the year ended December 31, 2009 and have issued our report thereon dated July 15, 2010. As permitted by 29 CR 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 to those financial statements. Because of the significance of the information that we did not audit, we are unable to, and have not, expressed an opinion on those financial statements and schedule taken as a whole. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 16, 2010. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Plan are described in Note 2 to the financial statements. As described in Note 2, the Plan adopted the following new accounting policies in 2009:

- Statement of Financial Accounting Standards ("FAS") No. 168, *The FASB Accounting Standards Codification and the Hierarchy of Generally Accepted Accounting Principles – a replacement of FASB Statement No. 162*, and Accounting Standards No. 2009-01, *Generally Accepted Accounting Principles* (ASC Topic 105-10), with respect to authoritative literature.
- SFAS No. 165, *Subsequent Events* (ASC 855-10), with respect to subsequent events.
- Interpretation ("FIN") 48, *Accounting for Uncertainty in Income Taxes – an Interpretation of SFAS 109* ("ASC 740"), with respect to uncertainty in income taxes recognized in an entity's financial statements.

No other new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2009. We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimates of the fair value of the investments in mutual funds, common and collective trust and participant loans are based on various observable inputs and unobservable inputs, including closing prices on active markets, net asset value certified by the administrator of the fund and amortized cost.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representation

We have requested certain representations from management that are included in the management representation letter dated July 15, 2010.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a

consultation involves application of an accounting principle to the Plan's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Fiduciary Committee and management of the Plan and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink, appearing to read "Sutton Frost Cough". The signature is fluid and cursive, written in a professional style.

A Limited Liability Partnership

Siplast, Inc. 401(k) Plan
Schedule of Assets Held for Investment Purposes Schedule H Item 4i

EIN	74 2025584	IRS Plan #	002
As of Plan Year End	12/31/2009		
Contract #:	68103		

(A)	(B)	(C)	(D)	(E)
Identity of Issue		Description of Investment	Historical Cost ¹	Current Value
LINCOLN NAT'L LIFE - DIRECTOR		NeubergerBerman MidCap Gr SA37	0.00	0.00
LINCOLN NAT'L LIFE - DIRECTOR		LVIP Mid-Cap Value SA38	5,114.62	5,761.69
LINCOLN NAT'L LIFE - DIRECTOR		Alliance VPS Growth&Inc SA19	8,615.90	7,469.00
LINCOLN NAT'L LIFE - DIRECTOR		LVIP T.Rowe Growth Stock SA29	555.20	688.52
LINCOLN NAT'L LIFE - DIRECTOR		AB Global Thematic SA31	51,021.67	54,913.95
LINCOLN NAT'L LIFE - DIRECTOR		Core Equity SA11	511,791.06	499,250.60
LINCOLN NAT'L LIFE - DIRECTOR		Gov't/Corporate Bond SA12	717,875.90	899,931.27
LINCOLN NAT'L LIFE - DIRECTOR		Short Term SA14	1,492,641.44	1,502,959.62
LINCOLN NAT'L LIFE - DIRECTOR		Medium Cap Equity SA17	248,579.41	270,827.15
LINCOLN NAT'L LIFE - DIRECTOR		High Yield Bond SA20	424,553.96	537,001.45
LINCOLN NAT'L LIFE - DIRECTOR		Balanced SA21	93,396.49	112,478.50
LINCOLN NAT'L LIFE - DIRECTOR		International Equity SA22	209,294.59	189,624.92
LINCOLN NAT'L LIFE - DIRECTOR		Large Cap Equity SA23	226,689.55	223,153.29
LINCOLN NAT'L LIFE - DIRECTOR		Small Cap Equity SA24	108,732.78	135,302.86
LINCOLN NAT'L LIFE - DIRECTOR		Value Equity SA28	149,619.98	148,728.92
LINCOLN NAT'L LIFE - DIRECTOR		Conservative Balanced SA30	44,625.90	56,313.72
LINCOLN NAT'L LIFE - DIRECTOR		Aggressive Balanced SA32	75,719.46	82,634.38
LINCOLN NAT'L LIFE - DIRECTOR		Delaware VIP Value SA61	25,872.51	28,364.10
LINCOLN NAT'L LIFE - DIRECTOR		Guaranteed Account	1,786,168.90	1,786,168.90
LINCOLN NAT'L LIFE - DIRECTOR		LVIP Del Social Awareness SA33	0.09	0.09
LINCOLN NAT'L LIFE - DIRECTOR		AmerFunds New Perspective SA34	135,197.20	147,492.42
LINCOLN NAT'L LIFE - DIRECTOR		Fidelity VIP ContraFund SA35	357,778.38	387,817.83
LINCOLN NAT'L LIFE - DIRECTOR		AB Small Mid Cap Value SA39	44,807.17	46,229.75
LINCOLN NAT'L LIFE - DIRECTOR		AmerFunds SMALLCAP World SA46	171,415.49	188,278.54
LINCOLN NAT'L LIFE - DIRECTOR		AmerFunds Growth America SA48	86,765.70	97,094.76
LINCOLN NAT'L LIFE - DIRECTOR		AmerFunds Invest Co Amer SA49	174,758.37	164,947.00
LINCOLN NAT'L LIFE - DIRECTOR		AmerFunds EuroPac Growth SA54	111,540.47	123,893.20
LINCOLN NAT'L LIFE - DIRECTOR		Delaware VIP SmCap Value SA56	35,514.29	35,257.38
LINCOLN NAT'L LIFE - DIRECTOR		Fidelity VIP EquityIncome SA57	94,027.79	115,382.68
LINCOLN NAT'L LIFE - DIRECTOR		Fidelity VIP Growth SA58	130,507.81	99,294.99
LINCOLN NAT'L LIFE - DIRECTOR		Fidelity VIP Overseas SA59	41,068.67	36,181.58
LINCOLN NAT'L LIFE - DIRECTOR		Frank Sm-Md Cap Growth SA63	6,493.37	6,542.31
LINCOLN NAT'L LIFE - DIRECTOR		Janus Aspen Enterprise SA64	42,479.73	44,064.31
LINCOLN NAT'L LIFE - DIRECTOR		Janus Aspen Janus SA70	104,891.84	117,234.48

LINCOLN NAT'L LIFE - DIRECTOR	MFS VIT Emerging Growth SA65	16,978.49	21,008.17
LINCOLN NAT'L LIFE - DIRECTOR	MFS VIT Cap Opportunities SA66	0.00	0.00
LINCOLN NAT'L LIFE - DIRECTOR	MFS VIT Utilities Series SA67	106,952.57	100,405.45
LINCOLN NAT'L LIFE - DIRECTOR	BlackRock Aurora SA75	0.00	0.00
LINCOLN NAT'L LIFE - DIRECTOR	BlackRock Sm Mid-Cap Grth SA76	8,760.83	11,142.66
LINCOLN NAT'L LIFE - DIRECTOR	BlackRock Enrgy&Resources SA77	193,003.32	254,131.65
LINCOLN NAT'L LIFE - DIRECTOR	BlackRock Mid-Cap Value SA83	20,015.84	18,352.26
LINCOLN NAT'L LIFE - DIRECTOR	BlackRock Large Cap Value SA80	145,135.68	136,309.82
LINCOLN NAT'L LIFE - DIRECTOR	BlackRock Capital App SA81	30,000.00	37,077.31
LINCOLN NAT'L LIFE - DIRECTOR	LVIP SSgA S&P 500 Index SA27	712,440.89	678,050.23
LINCOLN NAT'L LIFE - DIRECTOR	LVIP SSgA Small-Cap Index SA36	232,344.80	223,397.72
LINCOLN NAT'L LIFE - DIRECTOR	Cohen & Steers Gbl REIT SA55	34,545.01	31,475.36
LINCOLN NAT'L LIFE - DIRECTOR	LVIP Templeton Growth SA62	85,092.91	71,664.86
LINCOLN NAT'L LIFE - DIRECTOR	Fidelity VIP Mid Cap SA84	33,371.15	41,229.09
LINCOLN NAT'L LIFE - DIRECTOR	Temp Gblal Bnd Securities SA86	206,336.72	247,371.31
LINCOLN NAT'L LIFE - DIRECTOR	Del Ltd-Term Div Income SA87	11,881.16	13,137.88
LINCOLN NAT'L LIFE - DIRECTOR	AC VP Inflation Protect SA92	55,869.41	59,135.57
LINCOLN NAT'L LIFE - DIRECTOR	Del VIP DiversifiedIncome SA93	36,899.09	42,872.10
LINCOLN NAT'L LIFE - DIRECTOR	Del VIP Emerging Markets SA94	131,279.24	149,719.28
LINCOLN NAT'L LIFE - DIRECTOR	LVIP Wilshire Agrv Prfl SA98	0.00	0.00
LINCOLN NAT'L LIFE - DIRECTOR	LVIP Wlsh 2010 SAL1	1,292.06	1,553.75
LINCOLN NAT'L LIFE - DIRECTOR	LVIP SSgA Internat'l Indx SAL5	306,203.79	323,053.06
LINCOLN NAT'L LIFE - DIRECTOR	LVIP SSgA Bond Index SAL6	301,300.62	316,479.07
LINCOLN NAT'L LIFE - DIRECTOR	SSgA Russ LC VI Ix Non-Ln SAL8	167,042.62	202,689.38
LINCOLN NAT'L LIFE - DIRECTOR	SSgA Russ LC Gr Ix Non-Ln SAL9	114,865.82	139,262.97
LINCOLN NAT'L LIFE - DIRECTOR	SSgA S&P MidCp Idx Non-Ln SALA	133,458.64	165,995.58
LINCOLN NAT'L LIFE - DIRECTOR	SSgA Russ SC VI Ix Non-Ln SALB	46,387.28	49,937.21
LINCOLN NAT'L LIFE - DIRECTOR	SSgA Russ SC Gr Ix Non-Ln SALC	46,562.31	50,425.24
LINCOLN NAT'L LIFE - DIRECTOR	Stadion Managed Growth SATG	583,785.37	600,360.36
LINCOLN NAT'L LIFE - DIRECTOR	Stadion Managed Moderate SATM	759,082.78	778,262.33
Participant Loans	Various Maturities & Interest Rates		234,817.22
Total		12,239,004.09	13,150,601.05

¹ The reported cost is based on account balances at the inception of the investment contract (and subsequent additions/subtractions) and may not accurately reflect the true cost of the investment that is reportable on Form 5500.