# 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**

## 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
- [X] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
CUTRALE USA RETIREMENT SAVINGS PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 01/01/1997

**2a** Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
CUTRALE CITRUS JUICES USA, INC.

602 MCKEAN ST
AUBURNDALE, FL 33823

**2b** Employer Identification Number (EIN) 59-3398242

**2c** Sponsor's telephone number 863-965-5154

**2d** Business code (see instructions) 111300

**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. | 10/08/2010 | GREG KILLINGSWORTH |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | | | |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

**3a** Plan administrator's name and address (if same as plan sponsor, enter "Same")
CUTRALE CITRUS JUICES USA, INC.

602 MCKEAN ST
AUBURNDALE, FL 33823

**3b** Administrator's EIN
59-3398242

**3c** Administrator's telephone number
863-965-5154

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

**a** Sponsor's name

**4b** EIN

**4c** PN

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 486 |
| **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** | 503 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 28 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 531 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 531 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 247 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 1 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2F 2G 2J 2K 2T 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)** | X | Insurance |
| **(2)** | | Code section 412(e)(3) insurance contracts |
| **(3)** | X | Trust |
| **(4)** | | General assets of the sponsor |

**9b** Plan benefit arrangement (check all that apply)

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

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

**a Pension Schedules**

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

**b General Schedules**

| | | | |
|---|---|---|---|
| **(1)** | X | | **H** (Financial Information) |
| **(2)** | | | **I** (Financial Information – Small Plan) |
| **(3)** | X | 1 | **A** (Insurance Information) |
| **(4)** | X | | **C** (Service Provider Information) |
| **(5)** | X | | **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**

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2010

**A** Name of plan
CUTRALE USA RETIREMENT SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500.
CUTRALE CITRUS JUICES USA, INC.

**D** Employer Identification Number (EIN)
59-3398242

**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.

**1** Coverage Information:

**(a)** Name of insurance carrier
JOHN HANCOCK USA

| (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 |
|---|---|---|---|---|---|
| 01-0233346 | 65838 | 17692 | 258 | 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 |
|---|---|
| 18668 | 7050 |

**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
UBS FINANCIAL SERVICES INS. AGENCY,

| (b) Amount of sales and base commissions paid | Fees and other commissions paid (c) Amount | (d) Purpose | (e) Organization code |
|---|---|---|---|
| 18668 | | BROKER COMMISSION | 7 |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid
MATTHEWS BENEFIT GROUP, INC.

| (b) Amount of sales and base commissions paid | Fees and other commissions paid (c) Amount | (d) Purpose | (e) Organization code |
|---|---|---|---|
| | 4380 | TPA FEES | 5 |

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

NATIONAL RECORDKEEPING SERVICES, LL

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | 2472 | TPA COMPENSATION | 5 |

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

FUND COMPANIES

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | 35 | REDEMPTION FEES | 6 |

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

MATTHEWS BENEFIT GROUP, INC.
701 94TH AVENUE N, SUITE 200
ST. PETERSBURG, FL 33702

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | 163 | OTHER ALLOWANCES | 5 |

**(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 | 228469 |
| 5 | Current value of plan's interest under this contract in separate accounts at year end | 5 | 5889106 |

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. | 6d | |

Specify nature of costs ▶

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 ▶

| | | | | | |
|---|---|---|---|---|---|
| b | Balance at the end of the previous year | | | 7b | 208557 |
| c | Additions: (1) Contributions deposited during the year | 7c(1) | 37502 | | |
| | (2) Dividends and credits | 7c(2) | 0 | | |
| | (3) Interest credited during the year | 7c(3) | 7329 | | |
| | (4) Transferred from separate account | 7c(4) | 57724 | | |
| | (5) Other (specify below) | 7c(5) | 5243 | | |
| | ▶ LOAN REPAYMENTS, ADJUSTMENTS | | | | |
| | (6) Total additions | | | 7c(6) | 107798 |
| d | Total of balance and additions (add **b** and **c(6)**) | | | 7d | 316355 |
| e | Deductions: | | | | |
| | (1) Disbursed from fund to pay benefits or purchase annuities during year | 7e(1) | 80638 | | |
| | (2) Administration charge made by carrier | 7e(2) | 1174 | | |
| | (3) Transferred to separate account | 7e(3) | 3868 | | |
| | (4) Other (specify below) | 7e(4) | 2206 | | |
| | ▶ NEW LOANS,UNVESTED MONEY,ADJUST | | | | |
| | (5) Total deductions | | | 7e(5) | 87886 |
| f | Balance at the end of the current year (subtract **e(5)** from **d**) | | | 7f | 228469 |

## 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. ▶

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

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
CUTRALE CITRUS JUICES USA, INC.

**D** Employer Identification Number (EIN)
59-3398242

## 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).. . . . . [X] 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

JOHN HANCOCK USA

01-0233346

**(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)

JOHN HANCOCK LIFE INSURANCE COMPANY

01-0233346

| (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? |
|---|---|---|---|---|---|---|
| 15 28 59 60 62 63 67 | RECORDKEEPER & INFORMATIO | 1360 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [X] 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:

# SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

## DFE/Participating Plan Information

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

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

OMB No. 1210-0110

**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
CUTRALE USA RETIREMENT SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
CUTRALE CITRUS JUICES USA, INC.

**D** Employer Identification Number (EIN)
59-3398242

**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: LIFECYCLE 2045

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **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) |
|---|---|---|
| 01-0233346-000 | P | 41687 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFECYCLE 2040

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **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) |
|---|---|---|
| 01-0233346-000 | P | 29432 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFECYCLE 2035

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **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) |
|---|---|---|
| 01-0233346-000 | P | 42152 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFECYCLE 2030

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **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) |
|---|---|---|
| 01-0233346-000 | P | 73897 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFECYCLE 2025

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **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) |
|---|---|---|
| 01-0233346-000 | P | 64923 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFECYCLE 2020

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **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) |
|---|---|---|
| 01-0233346-000 | P | 103387 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFECYCLE 2015

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **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) |
|---|---|---|
| 01-0233346-000 | P | 19205 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFECYCLE 2010

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2393 |
|---|---|---|

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

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 467950 |
|---|---|---|

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

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 747495 |
|---|---|---|

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

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 890487 |
|---|---|---|

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

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 864313 |
|---|---|---|

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

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 392903 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: NATURAL RESOURCES FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 78618 |
|---|---|---|

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

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4559 |
|---|---|---|

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

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 234566 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER DEVELOPING MKT

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 158763 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: INTL SMALL CAP FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2112 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE SCI & TECH

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 24555 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL OPPS FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 557 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SCIENCE & TECHNOLOGY FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 72478 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: DFA U.S. SMALL CAP FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 843 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP GROWTH INDEX

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7321 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP INDEX FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 53907 |
|---|---|---|

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

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 34186 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN CENTURY VISTA

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10011 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: AIM SMALL CAP GROWTH

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 26746 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL VALUE FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 20575 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PACIFIC RIM FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 55375 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP STOCK FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 641 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: INTL EQUITY INDEX FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3657 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP GROWTH FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1355 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN SMALL-MID GROWTH

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 40683 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: LEGG PARTNERS AGG GROWTH

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2647 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE HEALTH SCI

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 19929 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: EUROPACIFIC GROWTH FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10375 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: ALL CAP GROWTH FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7209 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: REAL EST. SECURITIES FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12000 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP VALUE FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 83 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP OPPORTUNITIES FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 29 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: OPTIMIZED ALL CAP FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5337 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: MID VALUE FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10438 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA VALUE & RESTRUCTURING

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13922 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: JPM MIDCAP VALUE FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 40844 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN BALANCE SHEET

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 24044 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: RIVERSOURCE MID CAP VALUE

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1285 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE SML CAP VAL

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 42654 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP INDEX FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 727 |
|---|---|---|

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

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 72923 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: BLUE CHIP GROWTH FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 26521 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: DOMINI SOCIAL EQUITY

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 620 |
|---|---|---|

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

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 49400 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK LARGE VALUE

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6280 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: TOTAL STOCK MARKET INDEX FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6001 |
|---|---|---|

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

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9542 |
|---|---|---|

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

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 17063 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: CAPITAL APPRECIATION FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13946 |
|---|---|---|

| | | | |
|---|---|---|---|
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: THE GROWTH FUND OF AMERICA | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 44265 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: ALL CAP VALUE FUND | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 20909 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: MUTUAL GLOBAL DISCOVERY | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 20450 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CAP FUND | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 1203 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: OPTIMIZED VALUE FUND | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 25939 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: DAVIS NEW YORK VENTURE | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 13981 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE EQUITY INC | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 37227 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: 500 INDEX FUND | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 2565 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: MUTUAL BEACON | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 41353 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: WASHINGTON MUTUAL INVESTORS | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 5290 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK GLOBAL ALLOCATION

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1217 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: INVESTMENT COMPANY OF AMERICA

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 24852 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN BALANCED FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 29368 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO ALL ASSET

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5207 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SHORT-TERM FEDERAL

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 34072 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO TOTAL RETURN

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 129794 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO GLOBAL BOND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5484 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO REAL RETURN

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15974 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: LM PARTNERS GLB HIGH YIELD

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 24373 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: ACTIVE BOND FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2683 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE SPECTRUM INC

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 26051 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: JOHN HANCOCK STRATEGIC INC

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1586 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: MONEY MARKET FUND

**b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 409712 |
|---|---|---|

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**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
CUTRALE USA RETIREMENT SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
CUTRALE CITRUS JUICES USA, INC.

**D** Employer Identification Number (EIN)
59-3398242

## Part I Asset and Liability Statement

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

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 2119 | 2630 |
| **(2)** Participant contributions | 1b(2) | 5397 | 6250 |
| **(3)** Other | 1b(3) | 107 | |
| **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) | 317939 | 295593 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 4403854 | 5889105 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | 208557 | 228469 |
| **(15)** Other | 1c(15) | | |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | 1d(1) | | |
| | **(2)** Employer real property | 1d(2) | | |
| **e** | Buildings and other property used in plan operation | 1e | | |
| **f** | Total assets (add all amounts in lines 1a through 1e) | 1f | 4937973 | 6422047 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | | |
| **h** | Operating payables | 1h | | |
| **i** | Acquisition indebtedness | 1i | | |
| **j** | Other liabilities | 1j | 768 | |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 768 | |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 4937205 | 6422047 |

## 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) | 200035 | |
| | **(B)** Participants | 2a(1)(B) | 521040 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 3739 | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 724814 |
| **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) | 22160 | |
| | **(F)** Other | 2b(1)(F) | 7328 | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 29488 |
| | **(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) | | |
| | **(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) | | |

| | | | (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) | | |
| | (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | |
| | (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | 1281980 |
| | (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 | | 2036282 |
| | **Expenses** | | | |
| e | Benefit payment and payments to provide benefits: | | | |
| | (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 508443 | |
| | (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) | | 508443 |
| f | Corrective distributions (see instructions) | 2f | | 14658 |
| g | Certain deemed distributions of participant loans (see instructions) | 2g | | |
| h | Interest expense | 2h | | |
| i | Administrative expenses: (1) Professional fees | 2i(1) | 4365 | |
| | (2) Contract administrator fees | 2i(2) | 23939 | |
| | (3) Investment advisory and management fees | 2i(3) | | |
| | (4) Other | 2i(4) | 35 | |
| | (5) Total administrative expenses. Add lines 2i(1) through (4) | 2i(5) | | 28339 |
| j | Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 551440 |
| | **Net Income and Reconciliation** | | | |
| k | Net income (loss). Subtract line 2j from line 2d | 2k | | 1484842 |
| l | Transfers of assets: | | | |
| | (1) To this plan | 2l(1) | | |
| | (2) From this plan | 2l(2) | | |

## Part III Accountant's Opinion

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

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

**(1)** [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

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

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

**(1)** Name: AVERETT WARMUS DURKEE OSBURN HENNIN **(2)** EIN: 59-3214308

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

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

## Part IV Compliance Questions

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

During the plan year:

| | | Yes | No | Amount |
|---|---|---|---|---|
| **a** | Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | 4a | | X | |
| **b** | Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) | 4b | | X | |
| **c** | Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | 4c | | X | |
| **d** | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | 4d | | X | |
| **e** | Was this plan covered by a fidelity bond? | 4e | X | | 500000 |
| **f** | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| **g** | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| **h** | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| **i** | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| **j** | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| **k** | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| **l** | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| **m** | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| **n** | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | | |

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

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

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

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Retirement Plan Information

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

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

OMB No. 1210-0110

**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
CUTRALE USA RETIREMENT SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
CUTRALE CITRUS JUICES USA, INC.

**D** Employer Identification Number (EIN)
59-3398242

## Part I Distributions

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

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

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

EIN(s): 01-0233346 _____

**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 of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

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

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

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

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

**6** **a** Enter the minimum required contribution for this plan year ..... **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**

## 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):

---

**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):

# CUTRALE USA RETIREMENT SAVINGS PLAN

## FINANCIAL STATEMENTS

## YEARS ENDED DECEMBER 31, 2009 AND 2008

**CUTRALE USA RETIREMENT SAVINGS PLAN**
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**YEARS ENDED DECEMBER 31, 2009 AND 2008**


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# INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

The Trustees
Cutrale USA Retirement Savings Plan
Auburndale, Florida

We were engaged to audit the accompanying statement of net assets available for benefits of Cutrale USA Retirement Savings Plan (the Plan) as of December 31, 2009, and the related statement of changes in net assets available for benefits for the year then ended and the supplemental schedule of assets held for investment purposes as of December 31, 2009. These financial statements and schedule are the responsibility of the Plan's management. The financial statements as of December 31, 2008 were audited by Osburn, Henning and Company, who merged with Averett Warmus Durkee as of July 15, 2010, and whose report dated October 12, 2009, disclaimed an opinion on those financial statements under 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Security Act of 1974.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the 2009 information summarized in Note 6, which was certified by John Hancock Life Insurance Company U.S.A., the trustee 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 administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certification from the trustee as of December 31, 2009, and for the year then ended that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information in the Plan's financial statements that we did not audit, we are unable to, and do not, express an opinion on the accompanying 2009 financial statements and supplemental schedule. 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 trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Averett Warmus Durkee Osburn Henning

Orlando, Florida
October 5, 2010



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**CUTRALE USA RETIREMENT SAVINGS PLAN**
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**
**DECEMBER 31, 2009 AND 2008**

| | 2009 | 2008 |
|---|---|---|
| **ASSETS** | | |
| **Investments** | $ 6,117,574 | $ 4,612,411 |
| **Participant loans** | 295,593 | 317,939 |
| | 6,413,167 | 4,930,350 |
| **Receivables:** | | |
| Participant contributions | 6,250 | 5,397 |
| Employer contributions | 2,630 | 2,226 |
| | 8,880 | 7,623 |
| **Total Assets** | 6,422,047 | 4,937,973 |
| **LIABILITIES** | | |
| Employer matching contributions received in advance | - | 768 |
| **NET ASSETS AVAILABLE FOR BENEFITS** | $ 6,422,047 | $ 4,937,205 |

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

**CUTRALE USA RETIREMENT SAVINGS PLAN**
**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**
**YEARS ENDED DECEMBER 31, 2009 AND 2008**

| | 2009 | 2008 |
|---|---|---|
| **Additions (subtractions) to plan assets attributed to:** | | |
| Investment income (loss) | | |
| Net appreciation (depreciation) in fair value of investments | $ 1,281,980 | $ (1,981,459) |
| Interest | 29,488 | 37,246 |
| | 1,311,468 | (1,944,213) |
| Contributions: | | |
| Participants' salary deferrals | 521,040 | 538,079 |
| Participants' rollover contributions | 3,739 | - |
| Employers' matching contributions | 200,035 | 194,742 |
| | 724,814 | 732,821 |
| Total additions (subtractions) | 2,036,282 | (1,211,392) |
| **Deductions from plan assets attributed to:** | | |
| Benefits paid | 523,101 | 734,950 |
| Administrative expenses | 28,339 | 32,117 |
| Total deductions | 551,440 | 767,067 |
| **Increase (decrease) in net assets** | 1,484,842 | (1,978,459) |
| **Net assets available for benefits:** | | |
| Beginning of year | 4,937,205 | 6,915,664 |
| End of year | $ 6,422,047 | $ 4,937,205 |

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

**CUTRALE USA RETIREMENT SAVINGS PLAN**
**NOTES TO FINANCIAL STATEMENTS**

(1) **Summary of Significant Accounting Policies:**

The following is a summary of the more significant accounting policies and practices of Cutrale USA Retirement Savings Plan (the Plan) which affect significant elements of the accompanying financial statements:

(a) **Basis of accounting** - The financial statements of Cutrale USA Retirement Savings Plan are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

(b) **Use of estimates** - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the trustees to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

(c) **Investment valuation and income recognition** - The Plan's investments are in one group annuity contract, and are comprised of pooled separate investment accounts, and guaranteed interest accounts. The pooled separate accounts are invested primarily in stocks and bonds. The investments in the guaranteed interest account and the pooled separate accounts are valued 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. The Plan's investment options are participant directed.

Purchases and sales of securities are recorded on a trade-date 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.

(d) **Payment of benefits** – Benefits are recorded when paid.

(e) **Administrative expenses** - It is the policy of the Plan's sponsor, Cutrale Citrus Juices USA, Inc. (the Company) to pay a portion of the non-investment administrative expenses of the Plan.

(f) **Subsequent events** – Management has evaluated events through October 5, 2010, the date which the financial statements were available for issue.

(2) **Description of Plan:**

The following description of the Cutrale USA Retirement Savings Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of plan provisions.

(a) **General** - The Plan is a defined-contribution plan covering all employees who have at least two months of service, and are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

(b) **Contributions** - Each year, participants may elect to defer up to 20% of their pre-tax annual compensation as defined in the Plan, up to the dollar limitation under Code Section 402(g). The Company matches a designated percentage of the participant's contribution which is 50% of the participant's contribution, up to a maximum of 6% of participant's salary.

CONTINUED ON NEXT PAGE

(2) **Description of Plan – (Continued):**

(c) **Participant accounts** - Each participant's account is credited with the participant's contribution, the employer matching contribution and plan earnings. Allocations for contributions are based on participants' compensation, limited by statutory provisions. Allocations for plan earnings are based on account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

(d) **Vesting** - Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their account plus earnings thereon is based on years of continuous service.

Forfeitures of non-vested amounts are used to reduce future employer contributions. Participants vest in the Company's contribution as follows:

| Years of Vesting Service | Vesting Percentage |
|---|---|
| Less than 1 | 0% |
| 1 | 25% |
| 2 | 50% |
| 3 | 75% |
| 4 or more | 100% |

(e) **Payment of benefits** - Upon termination of service, retirement, death or disability, a participant or his beneficiary may elect to receive an amount equal to the value of the participant's vested interest in their account in either a lump sum amount, in installments over a specified term, or in an annuity.

Participants may withdraw all or any part of their vested amounts for financial hardship. Certain requirements for financial hardship withdrawals are mandated by federal guidelines.

(f) **Participant loans** - Participants may borrow a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The loans are secured by the vested balance in the participant's account and bear interest as of the date the loan is granted. Interest rates are based on the rates available for similar loans from commercial lending institutions.

(3) **Contracts with Insurance Company:**

The Plan has entered into a group annuity contract with John Hancock Life Insurance Company U.S.A. (John Hancock). John Hancock maintains various investment options consisting of guaranteed interest accounts and various pooled separate accounts (see Note 6). The contract assets are backed only by the general assets of John Hancock. Thus, the Plan has a concentration of credit risk in regards to this contract.

(4) **Plan Termination:**

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100 percent vested in their accounts.

(5) **Income Tax Status:**

On March 31, 2008, the Internal Revenue Service stated that the volume submitter plan adopted by the Company, as then designed, was acceptable under code section 401 of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. The plan received a favorable determination letter specific to the plan itself on July 29, 2004 and is in the process of obtaining a determination letter on the amended plan. The plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America prescribe requirements for the recognition of income taxes in financial statements, and the amounts recognized are affected by income tax positions taken by the Plan in its tax returns. While the Plan administrator believes it has complied with the Internal Revenue Code, the sustainability of some income tax positions taken by the Plan in its tax returns may be uncertain. There are minimum thresholds of likelihood that uncertain tax positions are required to meet before being recognized in the financial statements. The Plan's status as a tax-exempt entity is defined as a tax position under these requirements. The Plan's administrator does not believe that the Plan has any material uncertain tax positions at December 31, 2009 and 2008. In the event interest and penalties were due relating to an unsustainable tax position, they would be treated as a component of income tax expense.

The Plan's federal income tax returns are subject to examination by the Internal Revenue Service. At December 31, 2009, the years 2009, 2008, 2007 and 2006 are subject to examination.

(6) **Information Prepared and Certified by Trustee:**

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the Plan trustee, John Hancock. Investments representing 5 percent or more of the Plan's assets are shown separately.

| | 2009 | 2008 |
|---|---|---|
| Investments: | | |
| John Hancock Pooled Separate Accounts: | | |
| Lifestyle Moderate | $ 864,313 | $ 683,517 |
| Lifestyle Balanced | 890,487 | 766,519 |
| Lifestyle Conservative | 392,903 | 219,205 |
| Lifestyle Growth | 747,495 | 522,024 |
| Lifestyle Aggressive | 467,950 | 288,746 |
| Money Market | 409,712 | 433,882 |
| Other | 2,116,245 | 1,489,961 |
| John Hancock Guaranteed Interest Accounts | 228,469 | 208,557 |
| | 6,117,574 | 4,612,411 |
| Participant Loans | 295,593 | 317,939 |
| | $ 6,413,167 | $ 4,930,350 |
| Investment income (loss) | $ 1,311,468 | $ (1,944,213) |
| Administrative expenses | $ 28,339 | $ 32,117 |

(7) **Fair Value Measurements:**

Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820-10 are described 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.
- 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; or 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's 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. There have been no changes in the methodologies used at December 31, 2009 and 2008.

Guaranteed Accounts: Valued at fair value by adjusting contract value for the differences in the interest rates at the valuation date and the actual interest rate of the account.

Pooled Separate Accounts: Valued at net asset value of the account's underlying mutual fund net of investment management fees.

Participant Loans: Valued at the outstanding receivable balances from the participant, which approximates fair value.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2009 and 2008:

| | 2009 | 2008 |
|---|---|---|
| Level 1 | $ - | $ - |
| Level 2 | | |
| Pooled separate accounts | 5,889,105 | 4,403,854 |
| Guaranteed interest account | 228,469 | 208,557 |
| Level 3 - Participant loans | 295,593 | 317,939 |
| | $ 6,413,167 | $ 4,930,350 |

CONTINUED ON NEXT PAGE

(7) **Fair Value Measurements – (Continued):**

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 and 2008.

| | 2009 | 2008 |
|---|---|---|
| Balance, beginning of year | $ 317,939 | $ 315,032 |
| New loans to participants | 130,825 | 169,401 |
| Principal payments on participant loans | (110,967) | (124,658) |
| Loan defaults and deemed distributions | (42,204) | (41,836) |
| Balance, end of year | $ 295,593 | $ 317,939 |

(8) **Related-Party Transactions**:

The Plan's investments, including participant loans, are held by the Plan's trustee, John Hancock. Investment transactions involving the trustee are considered to be exempt transactions with a party-in-interest. In addition, administrative expenses include fees paid to John Hancock in the amount of $23,974 and $26,502 for the years ended December 31, 2009 and 2008, respectively.

(9) **Risks and Uncertainties:**

The Plan invests in various 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 participants' account balances and the amounts reported in the statements of net assets available for benefits.

(10) **Financial Statement Presentation:**

Certain amounts in the 2008 financial statements have been reclassified to conform to the 2009 presentation.

**CUTRALE USA RETIREMENT SAVINGS PLAN**
**EIN 59-3398242 Plan Number 001**
**ASSETS HELD FOR INVESTMENT PURPOSES**
**DECEMBER 31, 2009**

| Description | Interest Rate | Due Date | Number of Shares or Principal Amount | Cost | Contract or Fair Value |
|---|---|---|---|---|---|
| ***John Hancock, Guaranteed Accounts:** | | | | | |
| 3 Year | 0.15% | 12/31/2009 | 16,955.990 | $ 16,956 | $ 16,956 |
| 3 Year | 0.15% | 12/31/2010 | 33,923.710 | 33,924 | 33,924 |
| 3 Year | 0.15% | 12/31/2011 | 57,119.580 | 57,120 | 57,120 |
| 5 Year | 0.80% | 12/31/2011 | 223.890 | 224 | 224 |
| 5 Year | 0.80% | 12/31/2012 | 21,922.420 | 21,922 | 21,922 |
| 5 Year | 0.80% | 12/31/2013 | 8,685.880 | 8,686 | 8,686 |
| 10 Year | 1.40% | 9/30/2011 | 5,450.170 | 5,450 | 5,450 |
| 10 Year | 1.40% | 9/30/2012 | 374.060 | 374 | 374 |
| 10 Year | 1.40% | 12/31/2012 | 447.960 | 448 | 448 |
| 10 Year | 1.40% | 12/31/2013 | 1,646.460 | 1,646 | 1,646 |
| 10 Year | 1.40% | 12/31/2014 | 2,460.720 | 2,461 | 2,461 |
| 10 Year | 1.40% | 12/31/2015 | 2,705.640 | 2,706 | 2,706 |
| 10 Year | 1.40% | 12/31/2016 | 2,100.120 | 2,100 | 2,100 |
| 10 Year | 1.40% | 12/31/2017 | 40,515.790 | 40,516 | 40,516 |
| 10 Year | 1.40% | 12/31/2018 | 33,936.240 | 33,936 | 33,936 |
| ***John Hancock, Pooled Separate Accounts:** | | | | | |
| 500 Index Fund | N/A | N/A | 4.078 | 2,224 | 2,565 |
| Active Bond Fund | N/A | N/A | 144.130 | 2,486 | 2,683 |
| AIM Small Cap Growth | N/A | N/A | 1,352.774 | 18,354 | 26,746 |
| All Cap Growth Fund | N/A | N/A | 454.114 | 5,940 | 7,209 |
| All Cap Value Fund | N/A | N/A | 1,241.527 | 16,099 | 20,909 |
| American Balanced Fund | N/A | N/A | 1,415.158 | 26,242 | 29,368 |
| American Century Vista | N/A | N/A | 325.222 | 8,120 | 10,011 |
| Blackrock Global Allocation | N/A | N/A | 63.763 | 1,217 | 1,217 |
| Blackrock Large Cap Value | N/A | N/A | 382.345 | 5,052 | 6,280 |
| Blue Chip Growth Fund | N/A | N/A | 1,219.289 | 25,807 | 26,521 |
| Capital Appreciation Fund | N/A | N/A | 1,367.380 | 13,418 | 13,946 |
| Columbia Value & Restruct | N/A | N/A | 294.416 | 12,874 | 13,922 |
| Davis Financial Fund | N/A | N/A | 867.152 | 32,976 | 34,186 |
| Davis New York Venture | N/A | N/A | 541.042 | 14,077 | 13,981 |
| DFA U.S. Small Cap Fund | N/A | N/A | 44.715 | 707 | 843 |
| Domini Social Equity Fund | N/A | N/A | 18.577 | 631 | 620 |
| Energy Fund | N/A | N/A | 2,857.116 | 210,345 | 234,566 |
| EuroPacific Growth Fund | N/A | N/A | 200.955 | 10,047 | 10,375 |

**CUTRALE USA RETIREMENT SAVINGS PLAN**
**EIN 59-3398242 Plan Number 001**
**ASSETS HELD FOR INVESTMENT PURPOSES**
**DECEMBER 31, 2009**

| Description | Interest Rate | Due Date | Number of Shares or Principal Amount | Cost | Contract or Fair Value |
|---|---|---|---|---|---|
| Franklin Balance Sheet Fund | N/A | N/A | 296.055 | $ 23,826 | $ 24,044 |
| Franklin Small-Mid Cap Growth | N/A | N/A | 1,065.798 | 33,797 | 40,683 |
| International Equity Index Fd | N/A | N/A | 245.416 | 3,366 | 3,657 |
| International Opps Fund | N/A | N/A | 35.436 | 565 | 557 |
| International Small Cap Fund | N/A | N/A | 80.644 | 1,403 | 2,112 |
| International Value Fund | N/A | N/A | 1,051.737 | 24,846 | 20,575 |
| Investment Company of America | N/A | N/A | 721.889 | 24,562 | 24,852 |
| Jennison Growth Fund | N/A | N/A | 943.892 | 15,938 | 17,063 |
| John Hancock Strategic Inc | N/A | N/A | 164.457 | 1,409 | 1,586 |
| JPM MidCap Value Fund | N/A | N/A | 1,789.660 | 35,556 | 40,844 |
| Large Cap Fund | N/A | N/A | 93.888 | 1,167 | 1,203 |
| Legg Mason Partners Global High Yield Bond Fund | N/A | N/A | 860.535 | 21,529 | 24,373 |
| Legg Partners Agg Growth | N/A | N/A | 66.020 | 2,129 | 2,647 |
| Lifecycle 2010 | N/A | N/A | 236.784 | 2,567 | 2,393 |
| Lifecycle 2015 | N/A | N/A | 1,941.155 | 18,101 | 19,205 |
| Lifecycle 2020 | N/A | N/A | 10,642.107 | 100,765 | 103,387 |
| Lifecycle 2025 | N/A | N/A | 6,877.503 | 63,493 | 64,923 |
| Lifecycle 2030 | N/A | N/A | 7,953.751 | 65,316 | 73,897 |
| Lifecycle 2035 | N/A | N/A | 4,511.861 | 40,488 | 42,152 |
| Lifecycle 2040 | N/A | N/A | 3,152.934 | 26,071 | 29,432 |
| Lifecycle 2045 | N/A | N/A | 4,470.731 | 39,711 | 41,687 |
| Lifestyle Aggressive | N/A | N/A | 1,634.069 | 394,663 | 467,950 |
| Lifestyle Balanced | N/A | N/A | 4,405.027 | 725,542 | 890,487 |
| Lifestyle Conservative | N/A | N/A | 2,169.847 | 347,680 | 392,903 |
| Lifestyle Growth | N/A | N/A | 2,664.971 | 639,919 | 747,495 |
| Lifestyle Moderate | N/A | N/A | 5,379.436 | 764,851 | 864,313 |
| MFS Utilities Fund | N/A | N/A | 2,598.409 | 44,543 | 49,400 |
| Mid Cap Index Fund | N/A | N/A | 36.375 | 670 | 727 |
| Mid Cap Stock Fund | N/A | N/A | 38.767 | 751 | 641 |
| Mid Value Fund | N/A | N/A | 720.750 | 8,084 | 10,438 |
| Money Market Fund | N/A | N/A | 31,342.124 | 405,955 | 409,712 |
| Mutual Beacon Fund | N/A | N/A | 420.473 | 33,843 | 41,353 |
| Mutual Global Discovery | N/A | N/A | 327.289 | 15,997 | 20,450 |
| Natural Resources Fund | N/A | N/A | 1,818.911 | 66,430 | 78,618 |
| Oppenheimer Developing Markets | N/A | N/A | 2,961.751 | 115,634 | 158,763 |
| Oppenheimer Global Fund | N/A | N/A | 1,991.914 | 62,126 | 72,923 |

**CUTRALE USA RETIREMENT SAVINGS PLAN**
**EIN 59-3398242 Plan Number 001**
**ASSETS HELD FOR INVESTMENT PURPOSES**
**DECEMBER 31, 2009**

| Description | Interest Rate | Due Date | Number of Shares or Principal Amount | Cost | Contract or Fair Value |
|---|---|---|---|---|---|
| Optimized All Cap Fund | N/A | N/A | 315.118 | $ 6,050 | $ 5,337 |
| Optimized Value Fund | N/A | N/A | 328.387 | 25,669 | 25,939 |
| Pacific Rim Fund | N/A | N/A | 4,684.797 | 46,602 | 55,375 |
| PIMCO All Asset Fund | N/A | N/A | 311.407 | 4,459 | 5,207 |
| PIMCO Global Bond Fund | N/A | N/A | 365.773 | 4,907 | 5,484 |
| PIMCO Real Return Fund | N/A | N/A | 985.397 | 14,709 | 15,974 |
| PIMCO Total Return Fund | N/A | N/A | 6,436.704 | 105,655 | 129,794 |
| Real Est. Securities Fund | N/A | N/A | 311.208 | 10,909 | 12,000 |
| Riversource Mid Cap Value | N/A | N/A | 151.976 | 965 | 1,285 |
| Royce Opportunity Fund | N/A | N/A | 305.950 | 3,795 | 4,559 |
| Science & Technology Fund | N/A | N/A | 4,459.522 | 69,438 | 72,477 |
| Short-Term Federal Fund | N/A | N/A | 1,713.303 | 30,701 | 34,072 |
| Small Cap Growth Fund | N/A | N/A | 124.032 | 1,178 | 1,355 |
| Small Cap Growth Index Fd | N/A | N/A | 433.414 | 4,983 | 7,321 |
| Small Cap Index Fund | N/A | N/A | 3,364.191 | 45,351 | 53,907 |
| Small Cap Opportunities Fd | N/A | N/A | 1.564 | 33 | 29 |
| Small Cap Value Fund | N/A | N/A | 3.572 | 82 | 83 |
| T. Rowe Price Equity Inc | N/A | N/A | 1,121.403 | 37,962 | 37,227 |
| T. Rowe Price Health Sciences | N/A | N/A | 632.409 | 14,797 | 19,929 |
| T. Rowe Price Science & Technology | N/A | N/A | 641.470 | 19,950 | 24,555 |
| T. Rowe Price Small Cap Val | N/A | N/A | 976.501 | 36,853 | 42,654 |
| T. Rowe Price Spectrum Inc | N/A | N/A | 890.368 | 23,446 | 26,051 |
| Templeton World Fund | N/A | N/A | 285.063 | 10,139 | 9,542 |
| The Growth Fund of America | N/A | N/A | 1,431.767 | 43,202 | 44,265 |
| Total Stock Market Index Fd | N/A | N/A | 505.812 | 5,358 | 6,001 |
| Washington Mutual Investors | N/A | N/A | 165.701 | 5,255 | 5,290 |
| **Other:** | | | | | |
| * **Participant Loans** | 3.00% - 10.25% | 03/10 - 07/17 | | - | 295,593 |
| | | | | $ 5,380,826 | $ 6,413,167 |

* - A party in interest, as defined by the Employee Retirement Income Security Act of 1974, as amended.

## Schedule H, Line 4i

## Schedule of Assets (Held at End of Year)

For the plan year beginning 01/01/2009 and ending 12/31/2009

CUTRALE USA RETIREMENT SAVINGS PLAN

EIN: 59-3398242 PLAN #: 001

| (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 |
|---|---|---|---|---|
| * | John Hancock USA | 500 Index Fund | | 2,565 |
| * | John Hancock USA | Active Bond Fund | | 2,683 |
| * | John Hancock USA | AIM Small Cap Growth | | 26,746 |
| * | John Hancock USA | All Cap Growth Fund | | 7,209 |
| * | John Hancock USA | All Cap Value Fund | | 20,909 |
| * | John Hancock USA | American Balanced Fund | | 29,368 |
| * | John Hancock USA | American Century Vista | | 10,011 |
| * | John Hancock USA | BlackRock Global Allocation | | 1,217 |
| * | John Hancock USA | BlackRock Large Value | | 6,280 |
| * | John Hancock USA | Blue Chip Growth Fund | | 26,521 |
| * | John Hancock USA | Capital Appreciation Fund | | 13,946 |
| * | John Hancock USA | Columbia Value & Restructuring | | 13,922 |
| * | John Hancock USA | Davis Financial | | 34,186 |
| * | John Hancock USA | Davis New York Venture | | 13,981 |
| * | John Hancock USA | DFA U.S. Small Cap Fund | | 843 |
| * | John Hancock USA | Domini Social Equity | | 620 |
| * | John Hancock USA | Energy | | 234,566 |
| * | John Hancock USA | EuroPacific Growth Fund | | 10,375 |
| * | John Hancock USA | Franklin Balance Sheet | | 24,044 |
| * | John Hancock USA | Franklin Small-Mid Growth | | 40,683 |
| * | John Hancock USA | Guaranteed Interest Accounts | | 228,469 |
| * | John Hancock USA | International Value Fund | | 20,575 |
| * | John Hancock USA | International Opps Fund | | 557 |
| * | John Hancock USA | Intl Equity Index Fund | | 3,657 |
| * | John Hancock USA | Intl Small Cap Fund | | 2,112 |
| * | John Hancock USA | Investment Company of America | | 24,852 |
| * | John Hancock USA | Jennison Growth | | 17,063 |
| * | John Hancock USA | John Hancock Strategic Inc. | | 1,586 |
| * | John Hancock USA | JPM MidCap Value Fund | | 40,844 |
| * | John Hancock USA | Large Cap Fund | | 1,203 |
| * | John Hancock USA | Legg Partners Agg Growth | | 2,647 |
| * | John Hancock USA | Lifecycle 2010 | | 2,393 |
| * | John Hancock USA | Lifecycle 2015 | | 19,205 |
| * | John Hancock USA | Lifecycle 2020 | | 103,387 |
| * | John Hancock USA | Lifecycle 2025 | | 64,923 |
| * | John Hancock USA | Lifecycle 2030 | | 73,897 |
| * | John Hancock USA | Lifecycle 2035 | | 42,152 |
| * | John Hancock USA | Lifecycle 2040 | | 29,432 |
| * | John Hancock USA | Lifecycle 2045 | | 41,687 |
| * | John Hancock USA | Lifestyle Aggressive | | 467,950 |
| * | John Hancock USA | Lifestyle Balanced | | 890,487 |
| * | John Hancock USA | Lifestyle Conservative | | 392,903 |
| * | John Hancock USA | Lifestyle Growth | | 747,495 |
| * | John Hancock USA | Lifestyle Moderate | | 864,313 |
| * | John Hancock USA | LM Partners Glb High Yield | | 24,373 |
| * | John Hancock USA | Loans to Participants | | 295,593 |
| * | John Hancock USA | MFS Utilities | | 49,400 |
| * | John Hancock USA | Mid Cap Index Fund | | 727 |

## Schedule H, Line 4i

## Schedule of Assets (Held at End of Year)

For the plan year beginning 01/01/2009 and ending 12/31/2009

CUTRALE USA RETIREMENT SAVINGS PLAN

EIN: 59-3398242 PLAN #: 001

| (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 |
|---|---|---|---|---|
| * | John Hancock USA | Mid Cap Stock Fund | | 641 |
| * | John Hancock USA | Mid Cap Value Fund | | 10,438 |
| * | John Hancock USA | Money Market Fund | | 409,712 |
| * | John Hancock USA | Mutual Beacon | | 41,353 |
| * | John Hancock USA | Mutual Global Discovery | | 20,450 |
| * | John Hancock USA | Natural Resources Fund | | 78,618 |
| * | John Hancock USA | Oppenheimer Developing Mkt | | 158,763 |
| * | John Hancock USA | Oppenheimer Global | | 72,923 |
| * | John Hancock USA | Optimized All Cap Fund | | 5,337 |
| * | John Hancock USA | Optimized Value Fund | | 25,939 |
| * | John Hancock USA | Pacific Rim Fund | | 55,375 |
| * | John Hancock USA | PIMCO All Asset | | 5,207 |
| * | John Hancock USA | PIMCO Global Bond | | 5,484 |
| * | John Hancock USA | PIMCO Real Return | | 15,974 |
| * | John Hancock USA | PIMCO Total Return | | 129,794 |
| * | John Hancock USA | Real Est. Securities Fund | | 12,000 |
| * | John Hancock USA | RiverSource Mid Cap Value | | 1,285 |
| * | John Hancock USA | Royce Opportunity | | 4,559 |
| * | John Hancock USA | Science & Technology Fund | | 72,477 |
| * | John Hancock USA | Short-Term Federal | | 34,072 |
| * | John Hancock USA | Small Cap Growth Fund | | 1,355 |
| * | John Hancock USA | Small Cap Growth Index | | 7,321 |
| * | John Hancock USA | Small Cap Index Fund | | 53,907 |
| * | John Hancock USA | Small Cap Opportunities Fund | | 29 |
| * | John Hancock USA | Small Cap Value Fund | | 83 |
| * | John Hancock USA | T. Rowe Price Equity Inc | | 37,227 |
| * | John Hancock USA | T. Rowe Price Health Sci | | 19,929 |
| * | John Hancock USA | T. Rowe Price Sci & Tech | | 24,555 |
| * | John Hancock USA | T. Rowe Price Sml Cap Val | | 42,654 |
| * | John Hancock USA | T. Rowe Price Spectrum Inc | | 26,051 |
| * | John Hancock USA | Templeton World | | 9,542 |
| * | John Hancock USA | The Growth Fund of America | | 44,265 |
| * | John Hancock USA | Total Stock Market Index Fund | | 6,001 |
| * | John Hancock USA | Washington Mutual Investors | | 5,290 |
| | | | | |
| | | Total | | 6,413,167 |