

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
A This return/report is for:	☒ single-employer plan ☐ multiple-employer plan (not multiemployer) ☐ one-participant plan
B This return/report is for:	☐ first return/report ☐ final return/report ☐ an amended return/report ☐ short plan year return/report (less than 12 months)
C Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan PROGRESSIVE PLASTICS INC CASH BALANCE PLAN AND TRUST	1b Three-digit plan number (PN) ▶ 004
	1c Effective date of plan 01/01/2000
2a Plan sponsor's name and address (employer, if for single-employer plan) PROGRESSIVE PLASTICS, INC 14801 EMERY AVENUE CLEVELAND, OH 44135-1476	2b Employer Identification Number (EIN) 34-1537448
	2c Plan sponsor's telephone number 216-252-5595
	2d Business code (see instructions) 326100
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") PROGRESSIVE PLASTICS, INC 14801 EMERY AVENUE CLEVELAND, OH 44135-1476	3b Administrator's EIN 34-1537448
	3c Administrator's telephone number 216-252-5595
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. Sponsor's name	4b EIN
	4c PN
5a Total number of participants at the beginning of the plan year	5a 86
b Total number of participants at the end of the plan year	5b 93
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	☒ Yes ☐ No
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)	☒ Yes ☐ No
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.	

Part III	Financial Information		
7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	1987953	5420948
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	1987953	5420948
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	3000000	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	441659	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		3441659
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	0	
e Certain deemed and/or corrective distributions (see instructions)	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	8664	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		8664
i Net income (loss) (subtract line 8h from line 8c)	8i		3432995
j Transfers to (from) the plan (see instructions)	8j	0	

Part IV Plan Characteristics**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1A 1C 1D 1G

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

	Yes	No	Amount
10 During the plan year:			
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c Was the plan covered by a fidelity bond?	X		500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	X		8664
f Has the plan failed to provide any benefit when due under the plan?		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500))..... ☒ Yes ☐ No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

a 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 letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year.....	12b	
c Enter the amount contributed by the employer to the plan for this plan year.....	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	

e Will the minimum funding amount reported on line 12d be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a** _____

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.	10/14/2010	ANTHONY BUSA
	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

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

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

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

A Name of plan <u>PROGRESSIVE PLASTICS INC CASH BALANCE PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>PROGRESSIVE PLASTICS, INC</u>	D Employer Identification Number (EIN) <u>34-1537448</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>12</u> Day <u>31</u> Year <u>2009</u>
2	Assets:
a	Market value 2a <u>2420948</u>
b	Actuarial value 2b <u>2420948</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>0</u> <u>0</u>
b	For terminated vested participants 3b <u>35</u> <u>20449</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>0</u>
(2)	Vested benefits 3c(2) <u>3162318</u>
(3)	Total active 3c(3) <u>58</u> <u>3162318</u>
d	Total 3d <u>93</u> <u>3182767</u>
4	If the plan is at-risk, check the box and complete items (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>5.97</u> %
6	Target normal cost 6 <u>395962</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>10/14/2010</u>
Signature of actuary	Date
<u>WILLIAM T. WILSON</u>	<u>08-04249</u>
Type or print name of actuary	Most recent enrollment number
<u>TRINITY PENSION CONSULTANTS</u>	<u>330-668-3747</u>
Firm name	Telephone number (including area code)
<u>202 MONTROSE WEST AVE. SUITE 290</u> <u>AKRON, OH 44321</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	80085	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8).....	80085	0
10	Interest on item 9 using prior year's actual return of <u>-38.00</u> %	-30432	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>5.93</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance.....		0
12	Reduction in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	49653	0

Part III Funding percentages			
14	Funding target attainment percentage.....	14	74.50 %
15	Adjusted funding target attainment percentage.....	15	74.50 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	89.38 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
05/19/2010	1000000	0			
05/27/2010	500000	0			
06/07/2010	700000	0			
08/06/2010	800000	0			
Totals ►			18(b)	3000000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	541119
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
c If 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: 4.71 %	2nd segment: 6.67 %	3rd segment: 6.77 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	395962
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	822286	145157
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33)	34	541119
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	541119
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	541119
38 Interest-adjusted excess contributions for current year (see instructions).....	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

PROGRESSIVE PLASTICS, INC. CASH BALANCE PLAN AND TRUST

Schedule SB, line 26

Schedule of Active

Participant Data

Employer Identification Number 34-1537448 Plan Number 004

As of December 31, 2009

Attained Age	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
Under 25	4	1	0	0	0	0	0	0	0	0
25 to 29	0	2	2	0	0	0	0	0	0	0
30 to 34	1	0	1	0	0	0	0	0	0	0
35 to 39	0	2	2	0	0	0	0	0	0	0
40 to 44	0	1	0	4	2	0	0	0	0	0
45 to 49	0	3	2	1	1	0	0	0	0	0
50 to 54	0	0	2	5	0	2	1	0	0	0
55 to 59	0	2	1	1	2	1	0	1	0	0
60 to 64	0	1	0	0	2	3	0	0	0	1
65 to 69	0	0	1	3	0	0	0	0	0	0
70 & Up	0	0	0	0	0	0	0	0	0	0

PROGRESSIVE PLASTICS, INC. CASH BALANCE PLAN AND TRUST

Assumptions and Methods used in Valuation As of December 31, 2009

Assumption	For Funding	Per Plan	For 417(e)	For Recommended
Interest Discount Rates	First Segment Rate 4.71%	Preretirement 4.92%	First Segment Rate 4.58%	Preretirement 5.00%
	Second Segment Rate 6.67%	Postretirement 4.77%	Second Segment Rate 4.00%	Postretirement 5.00%
	Third Segment Rate 6.77%		Third Segment Rate 4.00%	
Effective rate	5.97%			
Turnover	None	N/A	N/A	None
Preretirement Mortality	None	None	None	None
Disability	None	N/A	N/A	None
Future Salary Increases	None	N/A	N/A	None
Assumed Retirement	Normal Retirement	N/A	N/A	Normal Retirement
Assumed Benefit Form	Percent Assumed Plan Normal Form 0% Percent Assumed Lump Sum 100% Percent Assumed Life Only 0% Percent Assumed Joint and Survivor 0%			
Postretirement Mortality	94GAR	94GAR	94GAR	Male - 71IAM M Female - 71IAM M5
Actuarial Value of Assets	Market Value	N/A	N/A	Market Value
Cost Method	Mandated	N/A	N/A	Entry Age Normal

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

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

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

OMB No. 1210-0110

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

▶ **Round off amounts to nearest dollar.**▶ **Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.****A** Name of plan
PROGRESSIVE PLASTICS INC CASH BALANCE PLAN AND TRUST**B** Three-digit
plan number (PN) ▶ 004**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
PROGRESSIVE PLASTICS, INC**D** Employer Identification Number (EIN)
34-1537448**E** Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F** Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500**Part I Basic Information****1** Enter the valuation date: Month 12 Day 31 Year 2009**2** Assets:

	2a	
a Market value	2420948	
b Actuarial value	2420948	

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	0	0
b For terminated vested participants	35	20449
c For active participants:		
(1) Non-vested benefits		0
(2) Vested benefits		3162318
(3) Total active	58	3162318
d Total	93	3182767

4 If the plan is at-risk, check the box and complete items (a) and (b) ☐

	4a	4b
a Funding target disregarding prescribed at-risk assumptions		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor		

5 Effective interest rate 5.97%**6** Target normal cost 395962**Statement by Enrolled Actuary**

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

**SIGN
HERE**

Signature of actuary

WILLIAM T. WILSON

Type or print name of actuary

TRINITY PENSION CONSULTANTS

Firm name

202 MONTROSE WEST AVE. SUITE 290

AKRON OH 44321

Address of the firm

10/14/2010

Date

0804249

Most recent enrollment number

330-668-3747

Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: 4.71%	2nd segment: 6.67%	3rd segment: 6.77%	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions)	☒ Prescribed - combined	☐ Prescribed - separate	☐ Substitute	

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	395962
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	822286	145157
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	34	541119
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	541119
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	541119
38 Interest-adjusted excess contributions for current year (see instructions)	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	0
40 Unpaid minimum required contribution for all years	40	0

PROGRESSIVE PLASTICS, INC. CASH BALANCE PLAN AND TRUST

Summary of Major Plan Provisions As of December 31, 2009

Plan effective date	January 1, 2000														
Plan Year	January 1 to December 31														
Eligibility	Employees are eligible to enter on the day of that is coincident with or next following the date the participant is hired														
Normal Retirement	All participants are eligible to retire upon attainment of age 64														
Normal Retirement Benefit	<p>Upon retirement a participant will be entitled to a benefit payable in the normal form which is equal to the following:</p> <table><tr><td>Group</td><td>% Comp</td><td>Flat \$</td></tr><tr><td>1</td><td>0.00%</td><td>\$172,000</td></tr><tr><td>2</td><td>0.00%</td><td>\$199,000</td></tr><tr><td>3</td><td>1.00%</td><td>\$200</td></tr></table> <p>The benefit is then the actuarial equivalent of the hypothetical account balance at normal retirement, accumulated with hypothetical interest at the rate of 4.92% per year</p> <p>In no event is the benefit less than the Top Heavy minimum benefit of 0.5% of final average compensation</p> <p>per year of participation to a maximum of 10 years of credit</p> <p>In no event is the benefit greater than 100% of final average compensation</p> <p>Reduced for years of service less than 10</p> <p>or greater than \$16250</p> <p>Reduced for years of participation less than 10 with the dollar limit reduced for payment prior to 62, and increased for payment after 65</p>			Group	% Comp	Flat \$	1	0.00%	\$172,000	2	0.00%	\$199,000	3	1.00%	\$200
Group	% Comp	Flat \$													
1	0.00%	\$172,000													
2	0.00%	\$199,000													
3	1.00%	\$200													
Normal Form	A monthly benefit payable for the life of the participant														
Accrued Benefit	The accrued benefit is the benefit based upon service and compensation to the date of determination														
Termination Benefit	<p>Upon termination for any reason other than death, disability or retirement, a participant shall be entitled to a portion of their accrued benefit, in accordance with the following schedule:</p> <table><tr><td>Years of Credit</td><td>Percent Vested</td></tr><tr><td>1</td><td>0</td></tr><tr><td>2</td><td>0</td></tr><tr><td>3</td><td>100</td></tr></table>			Years of Credit	Percent Vested	1	0	2	0	3	100				
Years of Credit	Percent Vested														
1	0														
2	0														
3	100														

PROGRESSIVE PLASTICS, INC. CASH BALANCE PLAN AND TRUST

Schedule SB, line 32

Schedule of

Amortization Bases

Employer Identification Number 34-1537448 Plan Number 004

As of December 31, 2009

Type of Base	Present Value	Initial Valuation Date	Years Remaining	Amortization Installment
Shortfall	337,400	12/31/2008	6	63,975
Shortfall	484,886	12/31/2009	7	81,182
Total	822,286			145,157