# 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. . . . . ▶ [X]

**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
GEORGIA-PACIFIC LLC RETIREMENT PLAN FOR CONSUMER PRODUCTS AND PACKAGING EMPLOYEES

**1b** Three-digit plan number (PN) ▶ 034

**1c** Effective date of plan 09/01/1945

**2a** Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
GEORGIA-PACIFIC LLC

133 PEACHTREE STREET NE, 39TH FLOOR
ATLANTA, GA 30303

**2b** Employer Identification Number (EIN)
93-0432081

**2c** Sponsor's telephone number
404-652-2109

**2d** Business code (see instructions)
551112

**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. | 10/14/2010 | JODY A. HUNTER |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/14/2010 | JULIE A. BREHM |
| | **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")

GEORGIA-PACIFIC LLC
C/O KOCH BUSINESS SOLUTIONS, LP
55 PARK PLACE, 5TH FLOOR
ATLANTA, GA 30303

**3b** Administrator's EIN: 93-0432081

**3c** Administrator's telephone number: 404-652-2109

**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** | 12491 |
| **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** | 2359 |
| **b** | Retired or separated participants receiving benefits | **6b** | 3669 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 5913 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 11941 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 450 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 12391 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 34 |
| **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:

1B 1G 3H

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

**9a** Plan funding arrangement (check all that apply)

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

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

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

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

**a Pension Schedules**

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

**b General Schedules**

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

# SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

**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
GEORGIA-PACIFIC LLC RETIREMENT PLAN FOR CONSUMER PRODUCTS AND PACKAGING EMPLOYEES

**B** Three-digit plan number (PN) ▶ 034

**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
GEORGIA-PACIFIC LLC

**D** Employer Identification Number (EIN)
93-0432081

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

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

## Part I Basic Information

| | | | | |
|---|---|---|---|---|
| **1** | Enter the valuation date: Month 01 Day 01 Year 2009 | | | |
| **2** | Assets: | | | |
| **a** | Market value | **2a** | | 535433903 |
| **b** | Actuarial value | **2b** | | 588977293 |
| **3** | Funding target/participant count breakdown | | **(1)** Number of participants | **(2)** Funding Target |
| **a** | For retired participants and beneficiaries receiving payment | **3a** | 3684 | 335941927 |
| **b** | For terminated vested participants | **3b** | 6281 | 143388442 |
| **c** | For active participants: | | | |
| | **(1)** Non-vested benefits | **3c(1)** | | 17422208 |
| | **(2)** Vested benefits | **3c(2)** | | 129841481 |
| | **(3)** Total active | **3c(3)** | 2526 | 147263689 |
| **d** | Total | **3d** | 12491 | 626594058 |
| **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** | | 8.18 % |
| **6** | Target normal cost | **6** | | 6327186 |

**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**

09/29/2010
Signature of actuary — Date

MARLENE M.A. JONES — 08-05867
Type or print name of actuary — Most recent enrollment number

HEWITT ASSOCIATES LLC — 770-956-7777
Firm name — Telephone number (including area code)

3350 RIVERWOOD PARKWAY, SUITE 80
ATLANTA, GA 30339-3370
Address of the firm

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

## Part II Beginning of year carryover and prefunding balances

| | | (a) Carryover balance | (b) Prefunding balance |
|---|---|---|---|
| 7 | Balance at beginning of prior year after applicable adjustments (Item 13 from prior year) | 62724721 | 0 |
| 8 | Portion used to offset prior year's funding requirement (Item 35 from prior year) | 7288910 | 0 |
| 9 | Amount remaining (Item 7 minus item 8) | 55435811 | 0 |
| 10 | Interest on item 9 using prior year's actual return of -31.12 % | -17251624 | 0 |
| 11 | Prior year's excess contributions to be added to prefunding balance: | | |
| a | Excess contributions (Item 38 from prior year) | | 81098273 |
| b | Interest on (a) using prior year's effective rate of 6.32 % | | 2396443 |
| c | Total available at beginning of current plan year to add to prefunding balance | | 83494716 |
| d | Portion of (c) to be added to prefunding balance | | 0 |
| 12 | Reduction in balances due to elections or deemed elections | 38184187 | 0 |
| 13 | Balance at beginning of current year (item 9 + item 10 + item 11d – item 12) | 0 | 0 |

## Part III Funding percentages

| | | | |
|---|---|---|---|
| 14 | Funding target attainment percentage | 14 | 93.99 % |
| 15 | Adjusted funding target attainment percentage | 15 | 93.99 % |
| 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 | 95.10 % |
| 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 |
|---|---|---|---|---|---|
| 04/14/2009 | 1850000 | | | | |
| 07/13/2009 | 1850000 | | | | |
| 10/14/2009 | 1850000 | | | | |
| 01/14/2010 | 1738910 | | | | |
| 09/14/2010 | 59000000 | | | | |
| | | | | | |
| | | | Totals ► 18(b) | 66288910 | 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 | 58539017 |

20 Quarterly contributions and liquidity shortfalls:

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

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year

| (1) 1st | (2) 2nd | (3) 3rd | (4) 4th |
|---|---|---|---|
| 0 | 0 | 0 | 0 |

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

**21** Discount rate:

**a** Segment rates:

| 1st segment: % | 2nd segment: % | 3rd segment: % | [X] N/A, full yield curve used |
|---|---|---|---|
| | | | |

**b** Applicable month (enter code) ..... **21b** 2

**22** Weighted average retirement age ..... **22** 61

**23** Mortality table(s) (see instructions) [ ] Prescribed - combined [X] 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. ..... [X] Yes [ ] No

**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ..... [X] Yes [ ] No

**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment ..... [X] 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** 6327186

| **32** Amortization installments: | Outstanding Balance | Installment |
|---|---|---|
| **a** Net shortfall amortization installment ..... | 21122 | 3748 |
| **b** Waiver amortization installment ..... | 0 | 0 |

**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... **33**

**34** Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33) ..... **34** 6330934

| | Carryover balance | Prefunding balance | Total balance |
|---|---|---|---|
| **35** Balances used to offset funding requirement ..... | 0 | 0 | 0 |

**36** Additional cash requirement (item 34 minus item 35) ..... **36** 6330934

**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) ..... **37** 58539017

**38** Interest-adjusted excess contributions for current year (see instructions) ..... **38** 52208083

**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

| 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
GEORGIA-PACIFIC LLC RETIREMENT PLAN FOR CONSUMER PRODUCTS AND PACKAGING EMPLOYEES

**B** Three-digit plan number (PN) ▶ 034

**C** Plan sponsor's name as shown on line 2a of Form 5500
GEORGIA-PACIFIC LLC

**D** Employer Identification Number (EIN)
93-0432081

## Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

### 1 Information on Persons Receiving Only Eligible Indirect Compensation

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ Yes ☒ No

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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

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

TONKEN TORP LLP

93-0633194

| (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? |
|---|---|---|---|---|---|---|
| 29 | NONE | 622005 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

THE VANGUARD GROUP

23-2186884

| (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? |
|---|---|---|---|---|---|---|
| 14 | NONE | 537203 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

THOMPSON AND DELAY

91-1482129

| (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? |
|---|---|---|---|---|---|---|
| 29 | NONE | 472259 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

HEWITT ASSOCIATES

36-2235791

| (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? |
|---|---|---|---|---|---|---|
| 11 14 | NONE | 95975 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

MILLIMAN

91-0675641

| (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? |
|---|---|---|---|---|---|---|
| 14 | NONE | 74669 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

GRANT THORNTON LLP

36-6055558

| (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? |
|---|---|---|---|---|---|---|
| 10 | NONE | 15000 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

RECALL TOTAL MANAGEMENT INC

36-3795227

| (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? |
|---|---|---|---|---|---|---|
| 99 | NONE | 10260 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

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

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

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

## 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
GEORGIA-PACIFIC LLC RETIREMENT PLAN FOR CONSUMER PRODUCTS AND PACKAGING EMPLOYEES

**B** Three-digit plan number (PN) ▶ 034

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
GEORGIA-PACIFIC LLC

**D** Employer Identification Number (EIN)
93-0432081

## 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: KOCH IND INC PEN RET PLAN MASTER TR

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

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 25-6263968-001 | M | 597931624 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: G-P LLC MSTR TRST FOR EE BNFT PLANS

**b** Name of sponsor of entity listed in (a): GEORGIA-PACIFIC LLC

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 58-1505376-066 | M | 0 |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**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
GEORGIA-PACIFIC LLC RETIREMENT PLAN FOR CONSUMER PRODUCTS AND PACKAGING EMPLOYEES

**B** Three-digit plan number (PN) ▶ 034

**C** Plan sponsor's name as shown on line 2a of Form 5500
GEORGIA-PACIFIC LLC

**D** Employer Identification Number (EIN)
93-0432081

## 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) | 90000000 | 60738910 |
| **(2)** Participant contributions | 1b(2) | | |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | | |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | 449424486 | 597931624 |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | | |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | | |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | 1d(1) | | |
| | **(2)** Employer real property | 1d(2) | | |
| **e** | Buildings and other property used in plan operation | 1e | | |
| **f** | Total assets (add all amounts in lines 1a through 1e) | 1f | 539424486 | 658670534 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | | |
| **h** | Operating payables | 1h | 214267 | 1388013 |
| **i** | Acquisition indebtedness | 1i | | |
| **j** | Other liabilities | 1j | | |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 214267 | 1388013 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 539210219 | 657282521 |

## 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) | 66288910 | |
| | **(B)** Participants | 2a(1)(B) | | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 66288910 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | | |
| | **(B)** U.S. Government securities | 2b(1)(B) | | |
| | **(C)** Corporate debt instruments | 2b(1)(C) | | |
| | **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| | **(E)** Participant loans | 2b(1)(E) | | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 0 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| | **(B)** Common stock | 2b(2)(B) | | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 0 |
| | **(3)** Rents | 2b(3) | | |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| **2b** (5) Unrealized appreciation (depreciation) of assets: (A) Real estate | 2b(5)(A) | | |
| (B) Other | 2b(5)(B) | | |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) | 2b(5)(C) | | 0 |
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | 98074886 |
| (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 | | 164363796 |
| **Expenses** | | | |
| **e** Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 43297260 | |
| (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) | | 43297260 |
| **f** Corrective distributions (see instructions) | 2f | | |
| **g** Certain deemed distributions of participant loans (see instructions) | 2g | | |
| **h** Interest expense | 2h | | |
| **i** Administrative expenses: (1) Professional fees | 2i(1) | 1067780 | |
| (2) Contract administrator fees | 2i(2) | 611872 | |
| (3) Investment advisory and management fees | 2i(3) | | |
| (4) Other | 2i(4) | 150313 | |
| (5) Total administrative expenses. Add lines 2i(1) through (4) | 2i(5) | | 1829965 |
| **j** Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 45127225 |
| **Net Income and Reconciliation** | | | |
| **k** Net income (loss). Subtract line 2j from line 2d | 2k | | 119236571 |
| **l** Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | |
| (2) From this plan | 2l(2) | | 1164269 |

## 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: GRANT THORNTON LLP (2) EIN: 36-6055558

**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 | | 5000000 |
| **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 | | X | |

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

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

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

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Retirement Plan Information

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

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

OMB No. 1210-0110

**2009**

**This Form is Open to Public Inspection.**

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

**A** Name of plan
GEORGIA-PACIFIC LLC RETIREMENT PLAN FOR CONSUMER PRODUCTS AND PACKAGING EMPLOYEES

**B** Three-digit plan number (PN) ▶ 034

**C** Plan sponsor's name as shown on line 2a of Form 5500
GEORGIA-PACIFIC LLC

**D** Employer Identification Number (EIN)
93-0432081

## 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): 23-2186884 25-6263968

**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** 67

## 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)? ..... [X] **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** [X] **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** [X] **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: 18% Investment-Grade Debt: 16% High-Yield Debt: 7% Real Estate: 0% Other: 59%

**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): MOSTLY MACAULAY, OTHER

Financial Statements and Report of

Independent Certified Public Accountants

# Georgia-Pacific Retirement Plan for Consumer Products and Packaging Employees

December 31, 2009 and 2008

# Table of contents

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Note: All schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

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## Report of Independent Certified Public Accountants

To the Plan Administrator of
Georgia-Pacific Retirement Plan for
Consumer Products and Packaging Employees:

We were engaged to audit the financial statements of **Georgia-Pacific Retirement Plan for Consumer Products and Packaging Employees** (the Plan) as of December 31, 2009 and 2008, and for the years then ended, as listed in the accompanying table of contents. These financial statements are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Bank of New York Mellon/BNY Mellon, N.A., and State Street Bank and Trust Company, the trustees of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that Bank of New York Mellon/BNY Mellon, N.A., held the Plan's investment assets and executed investment transactions from January 1, 2009 to December 31, 2009, and that State Street Bank and Trust Company held the Plan's investment assets and executed investment transactions as of December 31, 2008 and for the period January 1, 2008 to December 31, 2008. The Plan administrator has obtained certifications from the trustees as of and for the years ended December 31, 2009 and 2008, that the information provided to the Plan administrator by the trustees is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements taken as a whole. The form and content of the information included in the financial statements, other than that derived from the information certified by the trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America as established by the American Institute of Certified Public Accountants 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.

Grant Thornton LLP

Atlanta, Georgia
October 12, 2010

# Statements of net assets available for benefits

| December 31 | 2009 | 2008 |
|---|---|---|
| **Assets:** | | |
| **Investment in Koch Industries Master Trust, at fair value** | **$ 597,931,624** | $ - |
| **Investment in Georgia-Pacific Master Trust, at fair value** | **-** | 449,424,486 |
| **Employer contributions receivable** | **60,738,910** | 90,000,000 |
| Total assets | **658,670,534** | 539,424,486 |
| **Liabilities:** | | |
| **Accrued liabilities** | **1,388,013** | 214,267 |
| Total liabilities | **1,388,013** | 214,267 |
| Net assets available for benefits | **$ 657,282,521** | $ 539,210,219 |

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

# Statements of changes in net assets available for benefits

| For the years ended December 31 | 2009 | 2008 |
|---|---|---|
| **Additions:** | | |
| Net investment gain from Koch Industries Master Trust | **$ 98,074,886** | $ - |
| Net investment loss from Georgia-Pacific Master Trust | **-** | (215,896,830) |
| Employer contributions | **66,288,910** | 90,000,000 |
| Total additions, net | **164,363,796** | (125,896,830) |
| **Deductions:** | | |
| Benefit payments to participants and beneficiaries | **43,297,260** | 55,932,725 |
| Administrative expenses | **2,994,234** | 1,285,709 |
| Total deductions | **46,291,494** | 57,218,434 |
| Net increase (decrease) | **118,072,302** | (183,115,264) |
| **Net assets available for benefits, beginning of year** | **539,210,219** | 722,325,483 |
| **Net assets available for benefits, end of year** | **$ 657,282,521** | $ 539,210,219 |

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

# Notes to financial statements

## 1 Description of the Plan

The following description of the Georgia-Pacific Retirement Plan for Consumer Products and Packaging Employees (the Plan) provides only general information. Participants should refer to the Plan document for more complete information.

### General

The Plan is a noncontributory defined benefit plan, established to provide retirement, death, and disability benefits. The Plan covers certain hourly non-union employees of Georgia-Pacific LLC, a Delaware limited liability company, and its affiliates (the Employer or Company) and certain hourly employees covered by collective bargaining agreements, as described by the appendices and exhibits to the Plan document. Each eligible employee, as defined by the Plan document, shall become a participant on the first day on which the participant is credited with one hour of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

State Street Bank and Trust Company (State Street) was the trustee of the Plan through December 31, 2008. Effective January 1, 2009, the Plan administrator amended and restated the Plan and appointed Bank of New York Mellon/BNY Mellon, N.A., as the trustee. Also effective January 1, 2009, the Plan administrator transferred all investment assets of the Plan from the Georgia-Pacific LLC Master Trust for Employee Benefit Plans (Georgia-Pacific Master Trust) into the Koch Industries, Inc. Defined Benefit Master Trust (Koch Industries Master Trust).

### Funding Policy

The Company makes contributions to the Plan based on the funding recommendations of the Plan's independent consulting actuary to meet the minimum requirements under ERISA. The Plan was in compliance with applicable ERISA funding requirements for 2009 and 2008.

### Vesting

Participants become vested after accumulating five years of vesting service, upon reaching age 65 or the date determined by the various locations as outlined in individual schedule exhibits to the Plan document.

### Pension Benefits

The Plan provides benefits to participating employees upon normal or early retirement, upon termination of employment if eligible for a deferred vested benefit, upon disability if eligible for a disability benefit, and upon death if eligible for a pre-retirement spouse's benefit.

The normal retirement benefit is payable at age 65, unless otherwise specified in the specific schedule to the Plan document. As determined by the Plan document, there are three basic types of benefit formulas: (i) a flat dollar benefit times service formula, (ii) a final average pay formula, which is not integrated with Social Security, and (iii) a final average pay formula, which is integrated with Social Security.

The early retirement benefit is based on either the participant's final pay (if the formula is pay-related) or the benefit level (if the formula is a flat dollar formula) and service as of the termination date and is calculated under the same formula as the normal retirement benefit. Participants are eligible for early retirement at age 55 if they meet the service requirement. Benefits are reduced by various reduction schedules depending on the applicable schedule exhibit for commencement of benefit payments prior to age 65. Certain schedule exhibits to the Plan document may allow for unreduced early retirement benefits prior to age 65.

A participant who terminates employment prior to attaining eligibility for early retirement and who has met the vesting requirements is eligible for a deferred vested benefit. The benefit is the accrued normal retirement benefit and is reduced at commencement according to the applicable schedule to the Plan document.

The normal form of benefit is a life annuity. All other benefit forms are actuarially equivalent to the life annuity.

### Disability Benefits

A participant who terminates employment due to a disability and has met the eligibility requirements under the Plan is entitled to a disability benefit. The benefit is the accrued normal retirement benefit commencing immediately with no reduction for commencement prior to age 65.

### Death Benefits

A pre-retirement spouse's benefit is provided upon the death of vested participants. Certain schedule exhibits to the Plan document also provide for a lump sum postretirement death benefit.

### Plan Termination

Although the Company expects to continue the Plan indefinitely, it has the right under the Plan document to terminate the Plan (full termination) subject to the provisions of ERISA. In the event of full termination or termination with respect to a group or class of participants (partial termination), the accrued benefits for participants subject to such full termination or partial termination will become fully vested and nonforfeitable. From 2005 to 2008, the Company completed a restructuring, which included a reduction of approximately 950 full-time equivalent positions, out of an employee base of approximately 4,100. The restructuring constituted a partial termination under the Plan under the provisions of ERISA. The partial termination did not have a material effect on the Plan or the participants because under the terms of the Plan, the majority of the participants' accounts already were fully vested prior to the partial termination. The remaining participants that were not fully vested prior to the partial termination became 100% vested in their accrued benefit as of the date of the partial plan termination.

Should the Plan terminate at some future time, its net assets generally may not be sufficient on a pro rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guarantee, while other benefits may not be provided for at all.

## 2 Summary of Significant Accounting Policies

### Basis of Presentation

The financial statements of the Plan are presented on the accrual basis of accounting.

### Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

### Investment Valuation and Income Recognition

The Plan's investments in the Koch Industries Master Trust and the Georgia-Pacific Master Trust (Note 3) are stated 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 (Note 4). At December 31, 2009, the Plan's interest in the net assets of the Koch Industries Master Trust was 14.3%. At December 31, 2008, the Plan's interest in the net assets of the Georgia-Pacific Master Trust was 17.7%.

Investments held by the master trusts that are traded on a national securities exchange are valued at the last reported sales price on the last business day of the Plan year. Investments in preferred stocks, preferred debt instruments, other debt securities, and cash equivalents are valued based on yields available on comparable securities. Investments in common trust funds are based on quoted redemption values on the last business day of the Plan year, as determined by the trustee of the Plan. Investments in limited partnerships are valued at appraised values at the end of the Plan year as reported by the partnerships' respective general partners and the trustee of the Plan. Appraised values are developed using various modeling techniques, including, but not limited to, the strong correlation of the underlying security to one or more broad-based securities market indices and/or other financial instruments. Investments in derivative instruments are marked to market daily based on quoted prices or widely accepted models that use readily observable market parameters as their basis. Amounts owed or due on open derivative contracts are recorded as receivables or payables to the master trusts. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Investment related expenses of the master trusts, such as trustee and investment manager fees, are paid by the master trusts and are netted against (added to) net investment gain (loss) from the master trust.

### Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits (Note 5) represent estimated future periodic payments, including lump-sum distributions, to be made in accordance with the Plan's provisions with respect to service which employees have rendered to the valuation date. It includes benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits payable under all circumstances (retirement, death, disability, and termination of employment) are included to the extent they are deemed attributable to employee service rendered to the valuation date.

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

The actuarial present value of accumulated plan benefits is presented based on a beginning-of-year benefit information date. Significant actuarial assumptions and the method underlying the actuarial valuations as of December 31, 2008 are as follows:

| | |
|---|---|
| Mortality | RP 2000 Combined Healthy Mortality Table projected to measurement using scale AA mortality improvements; Post-1994 Disability Mortality Table |
| Assumed rate of return on investments | 8.5%, compounded annually |
| Retirement age | 5% at age 55, 4% at ages 56-59, 8% at age 60, 10% at age 61, 50% at age 62, 35% at ages 63-64, and 100% at age 65 or older |
| Method | Standard Unit Credit Cost Method |

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

### Benefits Paid

Benefits are recorded in the year in which they are paid.

### Expenses

Administrative expenses include PBGC premiums, record keeping, legal, and other administration fees directly incurred by the Plan.

### Subsequent Events

The Plan administrator has evaluated subsequent events through October 12, 2010, the date the financial statements were available to be issued.

## 3 Financial Information of Master Trusts

The Koch Industries Master Trust and the Georgia-Pacific Master Trust were established for the collective investment of the assets of participating employee benefit plans of the Company. Fund assets are allocated among participating plans by assigning to each plan those transactions (primarily contributions, benefit payments, and specific administrative expenses) which can be specifically identified. Income and expenses resulting from the collective investment of the assets are allocated (on a monthly or daily basis) in proportion to the fair value of the assets assigned to each plan. The assets of the Koch Industries Master Trust are accounted for on a units-of-participation basis. At December 31, 2009, the Plan held 597,931,624 units of the Koch Industries Master Trust with an individual unit estimated fair value of $1.000.

The trustees of the Plan have certified the completeness and accuracy of substantially all investments reflected in the accompanying statements of net assets available for benefits and the related investment activity reflected in the statements of changes in net assets available for benefits of the Plan. The net assets of the master trusts certified as complete and accurate by the trustees totaled $4,154,754,207 and $2,585,984,134 at December 31, 2009 and 2008, respectively, and excluded $19,819,517 of net investment gain of the Koch Industries Master Trust and $(42,461,914) of net investment loss of the Georgia-Pacific Master Trust related to certain investments in limited partnerships and investment expenses for the years ended December 31, 2009 and 2008, respectively. The Plan's independent auditors have not audited investment information certified by the trustees of the Plan.

A summary of the net assets of the Koch Industries Master Trust as of December 31, 2009 is as follows:

| December 31 | 2009 |
|---|---|
| **Assets:** | |
| **Investments at fair value:** | |
| Cash and cash equivalents | $ 4,732,816 |
| Common and preferred stocks | 337,958 |
| Mutual funds | 37,709,369 |
| Corporate bonds | 49,209,671 |
| Other debt instruments | 92,534,506 |
| Government bonds | 168,898,747 |
| Common trust funds | 2,486,740,617 |
| Limited partnerships | 1,289,571,599 |
| Other investments | 44,519,350 |
| Total investments | 4,174,254,633 |
| **Receivables:** | |
| Interest and dividends | 3,832,004 |
| Due from brokers | 12,970,996 |
| Total receivables | 16,803,000 |
| Total assets | 4,191,057,633 |
| **Liabilities:** | |
| Other payables | 1,281,635 |
| Due to brokers | 15,202,274 |
| Total liabilities | 16,483,909 |
| Net assets | $ 4,174,573,724 |

A summary of net investment gain for the year ended December 31, 2009 of the Koch Industries Master Trust, which comprises the net investment activity for all participating plans, is as follows:

| For the year ended December 31 | | 2009 |
|---|---|---|
| **Net investment gain:** | | |
| Net appreciation in fair value of investments | $ | 656,665,030 |
| Interest, dividend and other income | | 35,881,141 |
| Investment expenses | | (4,713,403) |
| **Net investment gain of Koch Industries Master Trust** | $ | 687,832,768 |

The net appreciation (depreciation) in fair value of investments of the Koch Industries Master Trust by major investment category for the year ended December 31, 2009 is as follows:

| For the year ended December 31 | | 2009 |
|---|---|---|
| Cash equivalents | $ | 1,557,373 |
| Common and preferred stocks | | (166,006,024) |
| Mutual funds | | 43,767,178 |
| Corporate bonds | | 3,498,073 |
| Other debt instruments | | 52,251,707 |
| Government bonds | | (1,149,718) |
| Common trust funds | | 607,409,756 |
| Limited partnerships | | 155,066,329 |
| Other investments | | (39,729,644) |
| **Net appreciation in fair value of investments** | $ | 656,665,030 |

At December 31, 2009, the Koch Industries Master Trust had non-cancelable commitments to make future investments in certain limited partnerships, which totaled $145,097,732. The commitments mature at various dates designated by the respective investment fund agreements.

At December 31, 2009, the Koch Industries Master Trust held $152,140,758 of collective trust funds managed by Bank of New York Mellon/BNY Mellon, N.A. In addition, fees paid by the Koch Industries Master Trust to the trustee, or an affiliate thereof, for trustee and investment management services approximated $649,000 for the year ended December 31, 2009. Transactions with Bank of New York Mellon/BNY Mellon, N.A., qualify as party-in-interest transactions.

During 2009 the Koch Industries Master Trust invested in a limited number of derivative financial instruments. Certain investment managers were allowed to use derivatives for such strategies as portfolio structuring, return enhancement, and hedging against deterioration of investment holdings from market and interest rate changes. Derivatives are also used as a hedge against foreign currency fluctuations. Derivative instruments included equity index, government and money market forwards and futures, credit default swaps, as well as interest rate swaps and options. The resulting fair value changes of derivative instruments were included in the net (depreciation) appreciation in fair value of investments. The use of derivative instruments was not believed to materially increase the credit or market risk of the master trust's investments.

A summary of the net assets of the Georgia-Pacific Master Trust as of December 31, 2008 is as follows:

| December 31 | 2008 |
|---|---|
| **Assets:** | |
| **Investments at fair value:** | |
| Cash and cash equivalents | $ 130,838,004 |
| Collateral received for securities loaned | 182,860,058 |
| Common and preferred stocks | 461,017,734 |
| Corporate bonds | 360,135,710 |
| Government bonds | 212,903,916 |
| Derivative receivables | 7,444,856 |
| Securities loaned: | |
| Common and preferred stocks | 100,858,711 |
| Corporate bonds | 24,315,942 |
| Government bonds | 54,178,707 |
| | 1,534,553,638 |
| **Investments at estimated fair value:** | |
| Common trust funds | 715,319,554 |
| Limited partnerships | 557,809,905 |
| | 1,273,129,459 |
| Total investments | 2,807,683,097 |
| **Receivables:** | |
| Interest and dividends | 32,438,199 |
| Other receivables | 2,829,708 |
| Due from brokers | 154,749,889 |
| Total receivables | 190,017,796 |
| Total assets | 2,997,700,893 |
| **Liabilities:** | |
| Due to brokers | 225,421,308 |
| Obligation for collateral received for securities loaned | 182,860,058 |
| Derivative payables | 24,710,130 |
| Other payables | 21,187,177 |
| Total liabilities | 454,178,673 |
| Net assets | $ 2,543,522,220 |

A summary of net investment loss for the year ended December 31, 2008 of the Georgia-Pacific Master Trust, which comprises the net investment activity for all participating plans, is as follows:

| For the year ended December 31 | 2008 |
|---|---|
| **Net investment loss:** | |
| Net depreciation in fair value of investments | $ (1,246,490,024) |
| Interest, dividend and other income | 38,835,632 |
| Investment expenses | (13,901,958) |
| **Net investment loss of Georgia-Pacific Master Trust** | $ (1,221,556,350) |

The net appreciation (depreciation) in fair value of investments of the Georgia-Pacific Master Trust by major investment category for the year ended December 31, 2008 is as follows:

| For the year ended December 31 | 2008 |
|---|---|
| **At fair value:** | |
| Common and preferred stocks | $ (507,613,066) |
| Corporate bonds | (121,589,242) |
| Government bonds | 20,634,790 |
| Derivative payables, net | (40,259,857) |
| | (648,827,375) |
| **At estimated fair value:** | |
| As determined by trustee - Common trust funds | (408,206,959) |
| As determined by appraised values - Limited partnerships | (189,455,690) |
| **Net depreciation in fair value of investments** | $ (1,246,490,024) |

At December 31, 2008, the Georgia-Pacific Master Trust had non-cancellable commitments to make future investments in certain limited partnerships, which totaled $186,387,580.

At December 31, 2008, the Georgia-Pacific Master Trust held $126,097,969 of cash equivalent investments managed by State Street. In addition, the Georgia-Pacific Master Trust held $464,094 in common stock of State Street Corporation, the parent company of State Street Bank and Trust Company. Fees paid by the Georgia-Pacific Master Trust to the trustee for trustee and recordkeeping services approximated $785,000 for the year ended December 31, 2008. Transactions with State Street Bank and Trust Company and State Street Corporation qualify as party-in-interest transactions.

During 2008 the Georgia-Pacific Master Trust invested in a limited number of derivative financial instruments. Certain investment managers were allowed to use derivatives for such strategies as portfolio structuring, return enhancement, and hedging against deterioration of investment holdings from market and interest rate changes. Derivatives are also used as a hedge against foreign currency fluctuations. Derivative instruments included equity index, government and money market forwards and futures, credit default swaps, as well as interest rate swaps and options. The resulting fair value changes of derivative instruments were included in the net (depreciation) appreciation in fair value of investments. The use of derivative instruments was not believed to materially increase the credit or market risk of the master trust's investments.

During 2008 the Georgia-Pacific Master Trust sought to increase its investment income by lending securities to independent third parties through the trustee. Income earned during 2008 was $3,349,075. When the Georgia-Pacific Master Trust lent securities, it was subject to a risk of failure by the borrower to return the loaned securities or a delay in delivery of the securities to the Georgia-Pacific Master Trust. To mitigate this risk, such loans were contractually required to be continuously secured by collateral consisting of cash, cash equivalents, bonds or an irrevocable letter of credit in an amount at least equal to 102% of the loaned securities' market value. As of December 31, 2008, $179,353,360 of the securities reported were on loan, which were secured by cash collateral with a market value of $182,860,058.

## 4 Fair Value Measurements

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, provides the 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 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;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

The valuation methods described in Note 2 may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no changes in the methodologies used at December 31, 2009 and 2008.

The following table sets forth by level, within the fair value hierarchy, a summary of the Koch Industries Master Trust's investment assets at fair value as of December 31, 2009.

| December 31, 2009 | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| Cash and cash equivalents | | | | |
| Cash | $ 3,961,988 | $ - | $ - | **$ 3,961,988** |
| Fixed income securities | 93,464 | 667,103 | 10,261 | **770,828** |
| | 4,055,452 | 667,103 | 10,261 | **4,732,816** |
| Common and preferred stocks | | | | |
| Domestic (U.S) equity | 48,881 | - | - | **48,881** |
| Fixed income securities | 189,859 | 86,108 | - | **275,967** |
| Private equity funds | 13,110 | - | - | **13,110** |
| | 251,850 | 86,108 | - | **337,958** |
| Mutual funds | | | | |
| Fixed income securities | 37,709,369 | - | - | **37,709,369** |
| Corporate bonds | | | | |
| Fixed income securities | 39,704,132 | 9,505,539 | - | **49,209,671** |
| Other debt instruments | | | | |
| Fixed income securities | 90,173,656 | 2,360,850 | - | **92,534,506** |
| Government bonds | | | | |
| Cash equivalents | 4,863,668 | - | - | **4,863,668** |
| Fixed income securities | 36,866,987 | 127,168,092 | - | **164,035,079** |
| | 41,730,655 | 127,168,092 | - | **168,898,747** |
| Common trust funds | | | | |
| Developed international equity | 219,285,315 | - | - | **219,285,315** |
| Domestic (U.S) equity | 555,597,683 | - | - | **555,597,683** |
| Emerging market equity | 613,755,430 | - | - | **613,755,430** |
| Fixed income securities | 996,894,325 | - | - | **996,894,325** |
| Opportunity funds | 101,207,864 | - | - | **101,207,864** |
| | 2,486,740,617 | - | - | **2,486,740,617** |
| Limited partnerships | | | | |
| Fixed income securities | - | 142,563,748 | 11,395,468 | **153,959,216** |
| Opportunity funds | 247,676,203 | 2,099,678 | 601,699,995 | **851,475,876** |
| Private equity funds | - | - | 284,136,507 | **284,136,507** |
| | 247,676,203 | 144,663,426 | 897,231,970 | **1,289,571,599** |
| Other investments | | | | |
| Fixed income securities | 73,834 | 44,445,516 | - | **44,519,350** |
| **Total investment assets at fair value** | **$ 2,948,115,768** | **$ 328,896,634** | **$ 897,242,231** | **$ 4,174,254,633** |

The table below sets forth a summary of changes in fair value of the Koch Industries Master Trust's level 3 investment assets for the year ended December 31, 2009.

| For the year ended December 31, 2009 | Cash equivalents | Domestic (U.S.) equity | Fixed income securities |
|---|---|---|---|
| **Balance, beginning of year** | $ 152,590,972 | $ 187,963,196 | $ 123,059,960 |
| Transfer in from Georgia-Pacific Master Trust | - | - | - |
| Realized gains (losses) | - | - | 1,513,231 |
| Unrealized gains (losses) | - | - | 7,017,942 |
| Purchase, sales, issuances, and settlements (net) | (152,590,972) | (187,963,196) | (120,185,404) |
| **Balance, end of year** | **$ -** | **$ -** | **$ 11,405,729** |

| For the year ended December 31, 2009, continued | Opportunity funds | Private equity funds | Total |
|---|---|---|---|
| **Balance, beginning of year** | $ 85,469,811 | $ 86,933,143 | **$ 636,017,082** |
| Transfer in from Georgia-Pacific Master Trust | 302,086,170 | 229,850,213 | **531,936,383** |
| Realized gains (losses) | (11,604,682) | (66,780,072) | **(76,871,523)** |
| Unrealized gains (losses) | 113,414,199 | 48,638,724 | **169,070,865** |
| Purchase, sales, issuances, and settlements (net) | 112,334,497 | (14,505,501) | **(362,910,576)** |
| **Balance, end of year** | **$ 601,699,995** | **$ 284,136,507** | **$ 897,242,231** |

As described in Note 1, effective January 1, 2009, the Plan administrator transferred the investment assets of the Plan in the Georgia-Pacific Master Trust into the Koch Industries Master Trust. The following table sets forth by level, within the fair value hierarchy, a summary of the Georgia-Pacific Master Trust's investment assets and liabilities at fair value as of December 31, 2008.

| December 31, 2008 | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| **Investment assets at fair value** | | | | |
| Cash and cash equivalents | $ 4,740,035 | $ 126,097,969 | $ - | $ 130,838,004 |
| Collateral for securities lending | 182,860,058 | - | - | 182,860,058 |
| Common and preferred stocks | 556,860,026 | 5,016,419 | - | 561,876,445 |
| Corporate bonds | 326,359,716 | 58,091,936 | - | 384,451,652 |
| Government bonds | 228,968,990 | 38,113,633 | - | 267,082,623 |
| Derivative receivables | - | 7,444,856 | - | 7,444,856 |
| Common trust funds | - | 715,319,554 | - | 715,319,554 |
| Limited partnerships | - | 25,873,522 | 531,936,383 | 557,809,905 |
| **Total investment assets at fair value** | $ 1,299,788,825 | $ 975,957,889 | $ 531,936,383 | $ 2,807,683,097 |
| **Liabilities at fair value** | | | | |
| Derivative payables | $ - | $ 24,710,130 | $ - | $ 24,710,130 |
| Collateral for securities lending | 182,860,058 | - | - | 182,860,058 |
| **Total liabilities at fair value** | $ 182,860,058 | $ 24,710,130 | $ - | $ 207,570,188 |

The table below sets forth a summary of changes in fair value of the Georgia-Pacific Master Trust's level 3 investment assets for the year ended December 31, 2008.

| For the year ended December 31, 2008 | | Limited partnerships |
|---|---|---|
| **Balance, begininng of year** | $ | 606,749,371 |
| Realized and unrealized depreciation (net) | | (180,828,853) |
| Purchase, sales, issuances, and settlements (net) | | 106,015,865 |
| **Balance, end of year** | $ | 531,936,383 |

## 5 Accumulated Plan Benefits

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

| December 31 | | 2008 |
|---|---|---|
| **Vested benefits:** | | |
| Participants currently receiving payments | $ | 322,350,872 |
| Other participants | | 239,947,691 |
| **Nonvested benefits** | | 16,389,448 |
| Total | $ | 578,688,011 |

Changes in the actuarial present value of accumulated plan benefits are as follows:

| For the year ended December 31 | | 2008 |
|---|---|---|
| **Actuarial present value of accumulated plan benefits, beginning of year** | $ | 562,481,620 |
| Increase for interest due to the decrease in the discount period | | 46,020,792 |
| Benefits paid | | (55,932,725) |
| Assumption changes | | (3,501,788) |
| Plan amendments | | 6,629,289 |
| Accumulated benefits and other changes | | 22,990,823 |
| **Actuarial present value of accumulated plan benefits, end of year** | $ | 578,688,011 |

The Plan was amended during 2009 to make certain clarifications and to update various Plan provisions to comply with recent changes in laws. The information presented for accumulated plan benefits does not reflect such amendments, but the effects, if any, will be reflected in the December 31, 2009 valuation.

## 6 Income Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated September 3, 2008, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (the Code). The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Code.

## 7 Risks and Uncertainties

The Plan through the Koch Industries Master Trust 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 the amounts reported in the statements of net assets available for benefits.

The Plan through the Koch Industries Master Trust invests in securities with contractual cash flows, such as asset-backed securities, collateralized mortgage obligations and commercial mortgage backed securities, including securities backed by subprime mortgage loans. The value, liquidity and related income (loss) of these securities are sensitive to changes in economic conditions, including real estate value, delinquencies or defaults, or both, and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates.

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

# 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**

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

GP Ret. Plan for Consumer Prod. & Packaging Ees

**B** Three-digit plan number (PN) ▶ 034

**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Georgia-Pacific LLC

**D** Employer Identification Number (EIN)

93-0432081

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

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

## Part I Basic Information

**1** Enter the valuation date: Month 1 Day 1 Year 2009

| | | | | |
|---|---|---|---|---|
| **2** | Assets: | | | |
| **a** | Market value | | **2a** | 535,433,903 |
| **b** | Actuarial value | | **2b** | 588,977,293 |
| **3** | Funding target/participant count breakdown | | **(1)** Number of participants | **(2)** Funding Target |
| **a** | For retired participants and beneficiaries receiving payment | **3a** | 3,684 | 335,941,927 |
| **b** | For terminated vested participants | **3b** | 6,281 | 143,388,442 |
| **c** | For active participants: | | | |
| | (1) Non-vested benefits | **3c(1)** | | 17,422,208 |
| | (2) Vested benefits | **3c(2)** | | 129,841,481 |
| | (3) Total active | **3c(3)** | 2,526 | 147,263,689 |
| **d** | Total | **3d** | 12,491 | 626,594,058 |
| **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** | 8.18 % |
| **6** | Target normal cost | | **6** | 6,327,186 |

**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** Marlene M.A. Jones

Signature of actuary

09/29/2010

Date

MARLENE M. A. JONES

Type or print name of actuary

08-05867

Most recent enrollment number

HEWITT ASSOCIATES LLC

Firm name

(770)956-7777

Telephone number (including area code)

3350 RIVERWOOD PARKWAY, SUITE 80

ATLANTA GA 30339-3370

Address of the firm

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

## Part II Beginning of year carryover and prefunding balances

| | | (a) Carryover balance | (b) Prefunding balance |
|---|---|---|---|
| 7 | Balance at beginning of prior year after applicable adjustments (Item 13 from prior year) | 62,724,721 | 0 |
| 8 | Portion used to offset prior year's funding requirement (Item 35 from prior year) | 7,288,910 | 0 |
| 9 | Amount remaining (Item 7 minus item 8) | 55,435,811 | 0 |
| 10 | Interest on item 9 using prior year's actual return of (31.12)% | (17,251,624) | 0 |
| 11 | Prior year's excess contributions to be added to prefunding balance: | | |
| a | Excess contributions (Item 38 from prior year) | | 81,098,273 |
| b | Interest on (a) using prior year's effective rate of 6.32 % | | 2,396,443 |
| c | Total available at beginning of current plan year to add to prefunding balance | | 83,494,716 |
| d | Portion of (c) to be added to prefunding balance | | 0 |
| 12 | Reduction in balances due to elections or deemed elections | 38,184,187 | 0 |
| 13 | Balance at beginning of current year (item 9 + item 10 + item 11d - item 12) | 0 | 0 |

## Part III Funding percentages

| | | | |
|---|---|---|---|
| 14 | Funding target attainment percentage | 14 | 93.99 % |
| 15 | Adjusted funding target attainment percentage | 15 | 93.99 % |
| 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 | 95.10 % |
| 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 |
|---|---|---|---|---|---|
| 04/14/2009 | 1,850,000 | | | | |
| 07/13/2009 | 1,850,000 | | | | |
| 10/14/2009 | 1,850,000 | | | | |
| 01/14/2010 | 1,738,910 | | | | |
| 09/14/2010 | 59,000,000 | | | | |
| | | | | | |
| | | | Totals ► 18(b) | 66,288,910 | 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 | 58,539,017 |

20 Quarterly contributions and liquidity shortfalls:

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

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year

| (1) 1st | (2) 2nd | (3) 3rd | (4) 4th |
|---|---|---|---|
| 0 | 0 | 0 | 0 |

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

**21** Discount rate:

**a** Segment rates:

| 1st segment: % | 2nd segment: % | 3rd segment: % | [X] N/A, full yield curve used |
|---|---|---|---|
| | | | |

**b** Applicable month (enter code) — **21b**: 2

**22** Weighted average retirement age — **22**: 61

**23** Mortality table(s) (see instructions) [ ] Prescribed - combined [X] 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. [X] Yes [ ] No

**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. [X] Yes [ ] No

**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. [X] 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** | | 6,327,186 |
| **32** Amortization installments: | | Outstanding Balance | Installment |
| **a** Net shortfall amortization installment | | 21,122 | 3,748 |
| **b** Waiver amortization installment | | 0 | 0 |
| **33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount | **33** | | |
| **34** Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33) | **34** | | 6,330,934 |

| | Carryover balance | Prefunding balance | Total balance |
|---|---|---|---|
| **35** Balances used to offset funding requirement | 0 | 0 | 0 |

| | | |
|---|---|---|
| **36** Additional cash requirement (item 34 minus item 35) | **36** | 6,330,934 |
| **37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) | **37** | 58,539,017 |
| **38** Interest-adjusted excess contributions for current year (see instructions) | **38** | 52,208,083 |
| **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 |

# Schedule SB Attachment (Form 5500)—2009 Plan Year
# Retirement Plan for Consumer Products and Packaging Employees
# EIN: 93-0432081 PN: 034

## Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2009

| Date | Amount | Interest Rate | Interest Adjusted Contribution |
|---|---|---|---|
| April 14, 2009 | $ 1,850,000 | 8.18% | $ 1,809,405 |
| July 13, 2009 | 1,850,000 | 8.18% | 1,774,663 |
| October 14, 2009 | 1,850,000 | 8.18% | 1,739,464 |
| January 14, 2010 | 1,738,910 | 8.18% | 1,602,928 |
| September 14, 2010 | 59,000,000 | 8.18% | 51,612,557 |
| Total Contribution | $ 66,288,910 | | $ 58,539,017 |

## Schedule SB, line 22—Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at beginning of year.

| (a) Age | (b) Rate | (c) Weight | (d) Product (a) × (b) × (c) |
|---|---|---|---|
| 55 | 5.00% | 1.0000 | 2.75 |
| 56 | 5.00% | 0.9500 | 2.66 |
| 57 | 5.00% | 0.9025 | 2.57 |
| 58 | 10.00% | 0.8574 | 4.97 |
| 59 | 10.00% | 0.7716 | 4.55 |
| 60 | 10.00% | 0.6945 | 4.17 |
| 61 | 35.00% | 0.6250 | 13.34 |
| 62 | 50.00% | 0.4063 | 12.59 |
| 63 | 40.00% | 0.2031 | 5.12 |
| 64 | 40.00% | 0.1219 | 3.12 |
| 65 | 100.00% | 0.0731 | 4.75 |
| | | Weighted Average | 60.59 |

# Schedule SB Attachment (Form 5500)—2009 Plan Year
# Retirement Plan for Consumer Products and Packaging Employees
# EIN: 93-0432081 PN: 034

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

| | |
|---|---|
| Interest Rates | Based on the full yield curve with a two-month lookback (October 2008 yield curve), with sample rates as follows:<br><br>Duration 0.5 - 5.45%<br>Duration 5.5 - 8.25%<br>Duration 10.5 - 8.87%<br>Duration 15.5 - 8.65%<br>Duration 20.5 - 8.11%<br>Duration 25.5 - 7.71%<br>Duration 30.5 - 7.46% |
| Optional Payment Form Election Percentage | If 10-Year Certain and Life Annuity optional form available:<br><br>40% Normal Form,<br>15% 10 Year Certain and Life Annuity,<br>10% Joint and 50% Survivor Annuity,<br>15% Joint and 75% Survivor Annuity, and<br>20% Joint and 100% Survivor Annuity.<br><br>All others:<br><br>55% Normal Form,<br>10% Joint and 50% Survivor Annuity,<br>15% Joint and 75% Survivor Annuity, and<br>20% Joint and 100% Survivor Annuity. |
| Retirement Age | |
| Active Participants | See Table 1. |
| Terminated Vested Participants | Age 61. |
| Mortality Rates | |
| Healthy | Generational Mortality Table for Annuitants and Non-Annuitants Per §1.430(h)(3)-1(d). |
| Disabled | Generational Mortality Table for Annuitants and Non-Annuitants Per §1.430(h)(3)-1(d). |
| Termination Rates | See Table 2. |
| Disability Rates | See Table 3. |
| Surviving Spouse Benefit | It is assumed that 85% of males and 85% of females have an eligible spouse, and that males are three years older than their spouses. |
| Benefit and Compensation Limits | Projected benefits and compensation are limited by the current IRC Section 415 maximum benefit of $195,000 and the 401(a)(17) compensation limit of $245,000. |

| | |
|---|---|
| Valuation of Plan Assets | Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.<br><br>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC Section 430(h)(2)(C)(iii). |
| Trust Expenses Included in Target Normal Cost | 0.16% of the Market Value of Assets. |
| Expected Return on Assets | 8.50%, limited to the following rates:<br>2007 Plan Year: 6.09%<br>2008 Plan Year: 6.43% |
| Actuarial Method | Standard Unit Credit Cost Method. |
| Valuation Date | January 1, 2009. |

**Table 1**
**Retirement Rates**

| Age | Rate |
|---|---|
| 55 | 5.00% |
| 56 | 5.00% |
| 57 | 5.00% |
| 58 | 10.00% |
| 59 | 10.00% |
| 60 | 10.00% |
| 61 | 35.00% |
| 62 | 50.00% |
| 63 | 40.00% |
| 64 | 40.00% |
| 65+ | 100.00% |

**Table 2**
**Termination Rates**

| Age | Rate | Age | Rate |
|---|---|---|---|
| 20 | 10.0000% | 45 | 4.6667% |
| 21 | 10.0000% | 46 | 4.4000% |
| 22 | 10.0000% | 47 | 4.1333% |
| 23 | 10.0000% | 48 | 3.8667% |
| 24 | 10.0000% | 49 | 3.6000% |
| 25 | 10.0000% | 50 | 3.3333% |
| 26 | 9.7333% | 51 | 3.0667% |
| 27 | 9.4667% | 52 | 2.8000% |
| 28 | 9.2000% | 53 | 2.5333% |
| 29 | 8.9333% | 54 | 2.2667% |
| 30 | 8.6667% | 55 | 2.0000% |
| 31 | 8.4000% | 56+ | 0.0000% |
| 32 | 8.1333% | | |
| 33 | 7.8667% | | |
| 34 | 7.6000% | | |
| 35 | 7.3333% | | |
| 36 | 7.0667% | | |
| 37 | 6.8000% | | |
| 38 | 6.5333% | | |
| 39 | 6.2667% | | |
| 40 | 6.0000% | | |
| 41 | 5.7333% | | |
| 42 | 5.4667% | | |
| 43 | 5.2000% | | |
| 44 | 4.9333% | | |

**Table 3**
**Disability Rates**

| Age | Rate | Age | Rate |
|---|---|---|---|
| 20 | 0.020% | 50 | 0.463% |
| 21 | 0.020% | 51 | 0.553% |
| 22 | 0.020% | 52 | 0.644% |
| 23 | 0.020% | 53 | 0.734% |
| 24 | 0.020% | 54 | 0.825% |
| 25 | 0.029% | 55 | 0.915% |
| 26 | 0.039% | 56 | 1.005% |
| 27 | 0.048% | 57 | 1.096% |
| 28 | 0.057% | 58 | 1.186% |
| 29 | 0.066% | 59 | 1.277% |
| 30 | 0.076% | 60 | 1.367% |
| 31 | 0.086% | 61 | 1.457% |
| 32 | 0.096% | 62 | 1.548% |
| 33 | 0.106% | 63 | 1.638% |
| 34 | 0.116% | 64 | 1.729% |
| 35 | 0.126% | 65+ | 0.000% |
| 36 | 0.136% | | |
| 37 | 0.146% | | |
| 38 | 0.156% | | |
| 39 | 0.166% | | |
| 40 | 0.175% | | |
| 41 | 0.204% | | |
| 42 | 0.233% | | |
| 43 | 0.262% | | |
| 44 | 0.291% | | |
| 45 | 0.319% | | |
| 46 | 0.348% | | |
| 47 | 0.377% | | |
| 48 | 0.406% | | |
| 49 | 0.434% | | |

## Schedule SB, Part V—Summary of Plan Provisions

| | |
|---|---|
| Effective Date | September 1, 1945; amended and restated January 1, 2007; further amended through amendment #6, adopted December 1, 2008. |
| Eligibility | Generally, the date employee is credited with one hour of service.<br><br>For Georgia-Pacific LLC Retirement Plan for AWPPW Local No. 194 Employees and Georgia-Pacific LLC Retirement Plan for AWPPW Local No. 309 Employees, the first day of the month following employment. |
| Normal Retirement | |
| Eligibility | Age 65. |
| Benefit | Accrued benefit defined by applicable exhibit. |
| Early Retirement | |
| Eligibility | Varies by exhibit. |
| Benefit | Accrued benefit reduced according to applicable exhibit for commencement prior to normal retirement. |
| Disability Retirement | |
| Eligibility | Participant must:<br>(1) be 100% vested according to the applicable exhibit, and<br>(2) be totally and permanently disabled according to Section 5.4 of the plan documents, and<br>(3) meet any other requirements based on the applicable exhibit. |
| Benefit | Accrued benefit for most exhibits. |
| Termination | |
| Eligibility | 100% vested at the earlier of:<br>(1) Age 65;<br>(2) 5 years of Vesting Service; or<br>(3) Date determined under applicable exhibit. |
| Benefit | Accrued Benefit reduced for early commencement, if applicable. Reductions vary by exhibit. |
| Pre-retirement Death Benefit | Varies by exhibit. |

Definitions

| | |
|---|---|
| Benefit Service | Generally, the elapsed time method. Varies by exhibit. |
| Vesting Service | Generally, the elapsed time method. Varies by exhibit. |
| Plan Year | January 1 to December 31. |
| Normal Retirement Date | Generally, the first day of month next following participant's 65th birthday. |
| Hour of Service | Each hour for which employee is paid or entitled to payment for performance of duties. |
| Accrued Benefit | Annual benefit equal to the pension benefit commencing at participant's Normal Retirement Date and computed according to applicable exhibit. |

Form of Payment

| | |
|---|---|
| Normal Form of Payment | Generally, 50% joint and survivor annuity, if married; life annuity, if single. Varies by exhibit. |
| Optional Forms of Payment | Varies by exhibit. |

| | |
|---|---|
| Actuarial Equivalent | Varies by exhibit. |

**Changes Since the January 1, 2008 Valuation**

- Effective January 1, 2009, the IRC Section 401(a) defined benefit maximum compensation limit increased from $230,000 to $245,000.
- Effective January 1, 2009, the IRC Section 415 defined benefit maximum benefit limit increased from $185,000 to $195,000.

**Changes Since the January 1, 2007 Valuation**

- Effective January 1, 2008, the IRC Section 401(a) defined benefit maximum compensation limit increased from $225,000 to $230,000.
- Effective January 1, 2008, the IRC Section 415 defined benefit maximum benefit limit increased from $180,000 to $185,000.
- Changes to the individual exhibits are described on the following pages.
- Various changes were made as required or permitted by the Pension Protection Act of 2006.

**Changes Since the January 1, 2006 Valuation**

- Effective January 1, 2007, the IRC Section 401(a)(17) defined benefit maximum compensation limit increased from $220,000 to $225,000.

- Effective January 1, 2007, the IRC Section 415 defined benefit maximum benefit limit increased from $175,000 to $180,000.

- Effective May 15, 2006, the facilities in Old Town, Maine (Exhibits 284, 285A, 285B, 285C, and 285D) were closed. Active participants as of May 14, 2006 who had at least one year of vesting service were fully vested.

- Effective July 1, 2006, the Ontario, California facility (Exhibit 008A) was closed. Active participants as of July 1, 2006 who had at least one year of vesting service were fully vested.

- Changes to the individual exhibits are described on the following pages.

**Changes Since the January 1, 2005 Valuation**

- Effective January 1, 2006, the IRC Section 401(a)(17) defined benefit maximum compensation limit increased from $210,000 to $220,000.

- Effective January 1, 2006, the IRC Section 415 defined benefit maximum benefit limit increased from $170,000 to $175,000.

- Changes to the individual exhibits are described in the following pages.

**Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan**

Line 11a does not match the amount reported on line 38 of the 2008 SB, because the amount reported on line 38 did not reflect the modified determination of excess contributions provided in final regulations 1.430(f)-1(b)(1)(ii)(B).

**Dubuque, Iowa—Exhibit 005A**

| | |
|---|---|
| Effective Date | January 1, 2004. |
| Eligibility | Date employee is credited with one Hour of Service. |
| Benefit Service | Elapsed time method, provided that a fractional part of a month will be counted as a whole month. Benefit Service will not be less than the sum of Benefit Service determined under the Exhibit 57 to the Georgia-Pacific LLC Pension Plan for Hourly-Rated Employees as of March 31, 2000 and Color-Box Hourly Retirement Plan as of December 31, 2003. Benefit Service prior to July 17, 1984 is excluded. |
| Vesting Service | Elapsed time method, provided that Vesting Service will not be less than the Vesting Service determined under Exhibit 57 to the Georgia-Pacific LLC Pension Plan for Hourly-Rated Employees as of March 31, 2000 and Color-Box Hourly Retirement Plan as of December 31, 2003. |
| Accrued Benefit | Monthly benefit level per year of Benefit Service according to the table below: |

| Severance Date | Benefit Levels |
|---|---|
| 01/01/2003-12/31/2003 | $22.50 |
| 01/01/2004-12/31/2004 | $23.50 |
| 01/01/2005-12/31/2005 | $24.50 |
| 01/01/2006-12/31/2006 | $25.50 |
| 01/01/2007-12/31/2007 | $26.50 |
| 01/01/2008-12/31/2008 | $27.50 |
| 01/01/2009 and after | $28.50 |

| | |
|---|---|
| Normal Retirement | |
| Eligibility | Age 65. |
| Benefit | Accrued Benefit. |
| Early Retirement | |
| Eligibility | Age 55 with 5 years of Vesting Service. |
| Benefit | Accrued Benefit reduced 6% per year from age 62. (4% per year reduction from age 65 for Predecessor Plan participants who retire prior to age 56.) |

| | |
|---|---|
| Disability Retirement | |
| Eligibility | 5 years of Vesting Service, recognized as totally disabled by the Social Security Administration, and remains totally disabled for six months |
| Benefit | Accrued Benefit. |
| Pre-retirement Death | |
| Eligibility | 100% vested and married on date of death. |
| Benefit | REA pre-retirement survivor annuity based on 50% joint and survivor annuity. |
| Vested Termination | |
| Eligibility | Earlier of 5 years of Vesting Service or Normal Retirement Date. |
| Benefit | Accrued Benefit as of termination date, reduced for early commencement in the same manner as for Early Retirement. |
| Form of Payment | |
| Normal Form of Payment | Actuarially reduced 50% joint and survivor annuity, if married; life annuity, if single. |
| Optional Forms of Payment | Life annuity, 100% joint and survivor annuity, 75% joint and survivor annuity, 50% joint and survivor annuity, 3-year certain and life annuity, and 5-year certain and life annuity (for former “Predecessor Plan” participants noted in Exhibit 005A). |
| Actuarial Equivalent | |
| Non-Lump Sum | Value computed using the 1971 Group Annuity Mortality Table blended 80% male and 20% female for participants; 80% female and 20% male for non-participants; and an interest rate of 7%. |
| Lump Sum | Value computed using the applicable mortality table and the applicable interest rates, as prescribed by the Commissioner of Internal Revenue for purposes of Code §417(e)(3). The applicable interest rates are for the month of August preceding the plan year in which the distribution is made. |

**Changes Since the January 1, 2008 Valuation**

There were no changes since the last valuation.

**Spartanburg, South Carolina—Exhibit 007A**

Effective Date: May 1, 2004.

Eligibility: Date employee is credited with one Hour of Service.

Benefit Service: Elapsed time method, provided that a fractional part of a month will be counted as a whole month. Benefit Service will not be less than the Benefit Service determined under the Georgia-Pacific LLC Hourly Retirement Plan as of April 30, 2004.

Vesting Service: Elapsed time method, provided that Vesting Service will not be less than the Vesting Service determined under the Georgia-Pacific LLC Hourly Retirement Plan as of April 30, 2004.

Accrued Benefit: Monthly benefit level per year of Benefit Service according to the table below:

| Severance Date | 05/16/1981-04/30/1986 Benefit Service Levels | Post-04/30/1986 Benefit Service Levels |
|---|---|---|
| 05/01/2004-12/31/2004 | $8.50 | $19.50 |
| 01/01/2005-12/31/2005 | $8.50 | $22.00 |
| 01/01/2006-12/31/2006 | $8.50 | $24.00 |
| 01/01/2007-12/31/2007 | $8.50 | $25.00 |
| 01/01/2008 and after | $8.50 | $26.00 |

Normal Retirement
- Eligibility: Age 65.
- Benefit: Accrued Benefit.

Early Retirement
- Eligibility: Age 55 with 5 years of Vesting Service.
- Benefit: Accrued Benefit reduced 6% per year from age 62.

| | |
|---|---|
| Disability Retirement | |
| Eligibility | Recognized as totally disabled by the Social Security Administration, remains totally disabled for six months, and has either:<br><br>(i) 5 years of Benefit Service; or<br><br>(ii) 10 years of Vesting Service including one year of Benefit Service. |
| Benefit | Accrued Benefit. |
| Pre-retirement Death | |
| Eligibility | 100% vested and married on date of death. |
| Benefit | REA pre-retirement survivor annuity based on 50% joint and survivor annuity. |
| Vested Termination | |
| Eligibility | Earlier of 5 years of Vesting Service or Normal Retirement Date. |
| Benefit | Accrued Benefit as of termination date, reduced for early commencement in the same manner as for Early Retirement. |
| Form of Payment | |
| Normal Form of Payment | Actuarially reduced 50% joint and survivor annuity, if married; 3 year certain and life annuity, if single. |
| Optional Forms of Payment | 75% joint and survivor annuity and 3-year certain and life annuity. |
| Actuarial Equivalent | |
| Non-Lump Sum | Value computed using the 1971 Group Annuity Mortality Table blended 80% male and 20% female for participants; 80% female and 20% male for non-participants; and an interest rate of 7%. |
| Lump Sum | Value computed using the applicable mortality table and the applicable interest rates, as prescribed by the Commissioner of Internal Revenue for purposes of Code §417(e)(3). The applicable interest rates are for the month of August preceding the plan year in which the distribution is made. |

**Changes Since the January 1, 2008 Valuation**

There were no changes since the last valuation.

**Fort Smith, Arkansas—Exhibit 009A**

| | |
|---|---|
| Effective Date | June 6, 2005. |
| Eligibility | Active hourly employees who are not covered by a collective bargaining agreement at Fort Smith, Arkansas and are credited with an hour of service. |
| Benefit Service | Elapsed time method, provided that a fractional part of a month will be counted as a whole month. |
| Vesting Service | Elapsed time method. |
| Accrued Benefit | Monthly benefit level per year of Benefit Service according to the table below: |

| Severance Date | Benefit Levels |
|---|---|
| 06/06/2005-12/31/2005 | $33.85 |
| 01/01/2006-12/31/2006 | $34.85 |
| 01/01/2007-12/31/2007 | $35.85 |
| 01/01/2008-12/31/2008 | $36.85 |
| 01/01/2009 and after | $37.85 |

| | |
|---|---|
| Normal Retirement | |
| Eligibility | Age 65. |
| Benefit | Accrued Benefit. |
| Early Retirement | |
| Eligibility | Age 55 with 5 years of Vesting Service. |
| Benefit | Accrued Benefit reduced 6% per year from age 62. |
| Disability Retirement | |
| Eligibility | 5 years of Vesting Service, recognized as totally disabled by the Social Security Administration, and remains totally disabled for six months. |
| Benefit | Accrued Benefit. |
| Pre-retirement Death | |
| Eligibility | 100% vested and married on date of death. |
| Benefit | REA pre-retirement survivor annuity based on 50% joint and survivor annuity. |

| | |
|---|---|
| Vested Termination | |
| Eligibility | Earlier of 5 years of Vesting Service or Normal Retirement Date. |
| Benefit | Accrued Benefit as of termination date, reduced for early commencement in the same manner as for Early Retirement. |
| Form of Payment | |
| Normal Form of Payment | Actuarially reduced 50% joint and survivor annuity, if married; life annuity, if single. |
| Optional Forms of Payment | Life annuity, 100% joint and survivor annuity or 75% joint and survivor annuity (if married), and 3-year certain and life annuity. |
| Actuarial Equivalent | |
| Non-Lump Sum | Value computed using the 1971 Group Annuity Mortality Table blended 80% male and 20% female for participants; 80% female and 20% male for non-participants; and an interest rate of 7%. |
| Lump Sum | Value computed using the applicable mortality table and the applicable interest rates, as prescribed by the Commissioner of Internal Revenue for purposes of Code §417(e)(3). The applicable interest rates are for the month of August preceding the plan year in which the distribution is made. |

**Changes Since the January 1, 2008 Valuation**

There were no changes since the last valuation.

**Wauna Mill Division—Exhibit 56**

| | |
|---|---|
| Effective Date | January 1, 1976. |
| Eligibility | Date employee is credited with one hour of service. |
| Benefit Service | Elapsed time method. |
| Vesting Service | Elapsed time method. |
| Accrued Benefit | Applicable monthly benefit level per year of Benefit Service. Benefit levels shown below vary based on regular straight time job rate. |

| Severance Date | Benefit Levels |
|---|---|
| 04/01/2002-03/31/2003 | $30.50-$68.50 |
| 04/01/2003-03/31/2004 | $31.50-$69.50 |
| 04/01/2004-03/31/2005 | $32.50-$70.50 |
| 04/01/2005-12/31/2005 | $34.50-$72.50 |
| 01/01/2006-12/31/2006 | $35.50-$73.50 |
| 01/01/2007-12/31/2007 | $36.50-$74.50 |
| 01/01/2008-12/31/2008 | $37.50-$75.50 |
| 01/01/2009 and after | $38.50-$76.50 |

| | |
|---|---|
| Normal Retirement | |
| Eligibility | Age 65. |
| Benefit | Accrued Benefit. |
| Early Retirement | |
| Eligibility | Age 55 with 15 years of Vesting Service, age 58 with 14 years of Vesting Service, age 59 with 10 years of Vesting Service, age 60 with 5 years of Vesting Service. |
| Benefit | Accrued Benefit reduced 3% per year from age 65. Benefits are unreduced at age 62 with 20 years of Vesting Service. |
| Disability Retirement | |
| Eligibility | 10 years of Vesting Service and total and permanent disability. |
| Benefit | Accrued Benefit. |

Pre-retirement Death

Eligibility: 100% vested and married to spouse for 12 months immediately preceding death.

Benefit: REA pre-retirement survivor annuity based on 100% joint and survivor annuity for death of active member and 50% joint and survivor annuity for death of terminated vested member. A $1,000 lump sum death benefit is also payable.

Vested Termination

Eligibility: 5 years of Vesting Service or Normal Retirement Date, if earlier.

Benefit: Accrued Benefit as of termination date reduced for early commencement as follows:

| Age at Commencement | Reduction Factor |
|---|---|
| 65 | 1.0000 |
| 64 | 0.9090 |
| 63 | 0.8288 |
| 62 | 0.7580 |
| 61 | 0.6950 |
| 60 | 0.6389 |
| 59 | 0.5887 |
| 58 | 0.5436 |
| 57 | 0.5031 |
| 56 | 0.4664 |
| 55 | 0.4331 |

Form of Payment

Normal Form of Payment: Actuarially reduced 50% joint and survivor annuity, if married; life annuity, if single.

Optional Forms of Payment: Life annuity, 100% joint and survivor annuity, 75% joint and survivor annuity, 50% joint and survivor annuity, 10-year certain and life annuity, and level income option (Age 62).

Actuarial Equivalent

Non-Lump Sum: Value computed using the 1951 Group Annuity Mortality Table (unisex blended) and an interest rate of 4.25%.

Lump Sum: Value computed using the applicable mortality table and the applicable interest rates, as prescribed by the Commissioner of Internal Revenue for purposes of Code §417(e)(3). The applicable interest rates are for the month of August preceding the plan year in which the distribution is made.

**Changes Since the January 1, 2008 Valuation**
There were no changes since the last valuation.

**Camas Mill Division—Exhibit 85**

| | |
|---|---|
| Effective Date | January 1, 1976. |
| Eligibility | Date employee is credited with one hour of service. |
| Benefit Service | Elapsed time method. |
| Vesting Service | Elapsed time method. |
| Accrued Benefit | Applicable monthly benefit level per year of Benefit Service. Benefit levels shown below vary based on regular straight time job rate. |

| Severance Date | Benefit Levels |
|---|---|
| 06/01/2001-05/31/2002 | $30.00-$57.50 |
| 06/01/2002-05/31/2003 | $31.00-$58.50 |
| 06/01/2003-05/31/2004 | $32.50-$60.00 |
| 06/02/2004 12/31/2005 | $34.00-$61.50 |
| 01/01/2006-12/31/2006 | $35.00-$62.50 |
| 01/01/2007-12/31/2007 | $36.00-$63.50 |
| 01/01/2008-12/31/2008 | $37.00-$64.50 |
| 01/01/2009 and after | $38.00-$65.50 |

| | |
|---|---|
| Normal Retirement | |
| Eligibility | Age 65. |
| Benefit | Accrued Benefit. |
| Early Retirement | |
| Eligibility | Age 55 with 15 years of Vesting Service, age 58 with 14 years of Vesting Service, age 59 with 10 years of Vesting Service, age 60 with 5 years of Vesting Service. |
| Benefit | Accrued Benefit reduced 3% per year from age 65. Benefits are unreduced at age 62 with 20 years of Vesting Service. |
| Disability Retirement | |
| Eligibility | 5 years of Vesting Service and deemed to be disabled by the Social Security Administration. |
| Benefit | Accrued Benefit. |

Pre-retirement Death

Eligibility: 100% vested and married to spouse for 12 months immediately preceding date of death.

Benefit: REA pre-retirement survivor annuity based on 100% joint and survivor annuity for death of active member and 50% joint and survivor annuity for death of terminated vested member. A $1,000 lump sum death benefit is also payable.

Vested Termination

Eligibility: 5 years of Vesting Service or Normal Retirement Date, if earlier.

Benefit: Accrued Benefit as of termination date reduced for early commencement as follows:

| Age at Commencement | Reduction Factor |
|---|---|
| 65 | 1.0000 |
| 64 | 0.9090 |
| 63 | 0.8288 |
| 62 | 0.7580 |
| 61 | 0.6950 |
| 60 | 0.6389 |
| 59 | 0.5887 |
| 58 | 0.5436 |
| 57 | 0.5031 |
| 56 | 0.4664 |
| 55 | 0.4331 |

Form of Payment

Normal Form of Payment: Actuarially reduced 50% joint and survivor annuity, if married; life annuity, if single.

Optional Forms of Payment: Life annuity, 100% joint and survivor annuity, 75% joint and survivor annuity, 50% joint and survivor annuity, 10-year certain and life annuity, and level income option (Age 62).

Actuarial Equivalent

Non-Lump Sum: Value computed using the 1951 Group Annuity Mortality Table (unisex blended) and an interest rate of 4.25%.

Lump Sum: Value computed using the applicable mortality table and the applicable interest rates, as prescribed by the Commissioner of Internal Revenue for purposes of Code §417(e)(3). The applicable interest rates are for the month of August preceding the plan year in which the distribution is made.

**Changes Since the January 1, 2008 Valuation**
There were no changes since the last valuation.

**Epic Plant, Parchment, Michigan—Exhibit 215**

| | |
|---|---|
| Effective Date | April 1, 1991. |
| Eligibility | Date employee is credited with one hour of service. |
| Benefit Service | Elapsed time method. |
| Vesting Service | One year of Vesting Service for each Plan Year in which Employee is credited with at least 1,000 Hours of Service. |
| Accrued Benefit | Monthly benefit level per year of Benefit Service according to the table below: |

| Severance Date | Benefit Levels |
|---|---|
| 01/01/2002-12/31/2003 | $20.50 |
| 01/01/2004-12/31/2004 | $21.50 |
| 01/01/2005-12/31/2005 | $22.50 |
| 01/01/2006-12/31/2006 | $23.50 |
| 01/01/2007-12/31/2007 | $25.50 |
| 01/01/2008-12/31/2008 | $26.50 |
| 01/01/2009-12/31/2009 | $27.50 |
| 01/01/2010-12/31/2010 | $28.50 |
| 01/01/2011 and after | $29.50 |

| | |
|---|---|
| Normal Retirement | |
| Eligibility | Age 65. |
| Benefit | Accrued Benefit. |
| Early Retirement | |
| Eligibility | Age 55 with 15 years of Vesting Service. (Initial Staffing employees are not required to have 15 years of Vesting Service.) |
| Benefit | Accrued Benefit reduced 2.4% per year from age 65 to age 60 and 4.8% per year from age 60 to age 55. (For Initial Staffing employees, the reduction is 2.4% per year from age 62 to age 60 and 4.8% per year from age 60 to age 55.) |

| | |
|---|---|
| Disability Retirement | |
| Eligibility | 10 years of Benefit and total and permanent disability. |
| Benefit | The greater of:<br>(1) Normal Retirement Benefit based on benefit service and benefit level at date of disability; or<br>(2) $200 per month. |
| Pre-retirement Death | |
| Eligibility | 100% vested and married on date of death. |
| Benefit | REA pre-retirement survivor annuity based on 50% joint and survivor annuity. |
| Vested Termination | |
| Eligibility | 5 years of Vesting Service or Normal Retirement Date, if earlier. |
| Benefit | Accrued Benefit as of termination date reduced for early commencement in the same manner as for Early Retirement. |
| Form of Payment | |
| Normal Form of Payment | Actuarially reduced 50% joint and survivor annuity, if married; life annuity, if single. |
| Optional Forms of Payment | Life annuity, 100% joint and survivor annuity, 75% joint and survivor annuity, 50% joint and survivor annuity, 10-year certain and life annuity, and level income option (Age 62). |
| Actuarial Equivalent | |
| Non-Lump Sum | Value computed using the UP-1984 Mortality Table blended set forward one year for primary participant and back four years for the beneficiary, and an interest rate of 7%. |
| Lump Sum | Value computed using the applicable mortality table and the applicable interest rates, as prescribed by the Commissioner of Internal Revenue for purposes of Code §417(e)(3). The applicable interest rates are for the month of August preceding the plan year in which the distribution is made. |

**Changes Since the January 1, 2008 Valuation**

Effective January 1, 2008, the monthly benefit level per year of Benefit Service was increased from $25.50 to those shown above.

**St. Mary's, Georgia—Exhibit 261**

Effective Date: June 1, 1987.

Eligibility: Date employee is credited with one hour of service.

Benefit Service: According to the following table:

| Hours of Service During Plan Year | Benefit Service |
|---|---|
| Less than 800 | 0.0 |
| 800 but less than 1,000 | 0.5 |
| 1,000 or more | 1.0 |

Vesting Service: One year of Vesting Service for each Plan Year in which Employee is credited with at least 800 Hours of Service.

Accrued Benefit: Monthly benefit level per year of Benefit Service according to the table below:

| Severance Date | Benefit Levels |
|---|---|
| 09/06/2003-12/31/2004 | $26.00 |
| 01/01/2005-12/31/2005 | $27.00 |
| 01/01/2006-12/31/2006 | $28.00 |
| 01/01/2007-12/31/2007 | $29.00 |
| 01/01/2008-12/31/2008 | $30.00 |
| 01/01/2009-12/31/2009 | $31.00 |
| 01/01/2010-12/31/2010 | $32.00 |
| 01/01/2011-12/31/2011 | $33.00 |
| 01/01/2012 and after | $34.00 |

Normal Retirement
- Eligibility: Age 65.
- Benefit: Accrued Benefit.

Early Retirement

Eligibility: Age 55.

Benefit: With the exception of Midwestern Division, Accrued Benefit reduced as follows:

| Years of Vesting Service | Early Retirement Reduction |
|---|---|
| Less than 20 | 5% per year from age 65 |
| 20 or more | 5% per year from age 62 |

For the Midwestern Division, reduced according to Table I in Exhibit 261 of Plan document.

Disability Retirement

Eligibility: 5 years of Vesting Service and totally disabled as determined by the Social Security Administration.

Benefit: Accrued Benefit.

Pre-retirement Death

Eligibility: 100% vested and married on date of death.

Benefit: REA pre-retirement survivor annuity based on 50% joint and survivor annuity.

Vested Termination

Eligibility: 5 years of Vesting Service or Normal Retirement Date, if earlier.

Benefit: Accrued Benefit as of termination date, reduced for early commencement in the same manner as for Early Retirement.

Form of Payment

Normal Form of Payment: Actuarially reduced 50% joint and survivor annuity, if married; life annuity, if single.

Optional Forms of Payment: Life annuity, 100% joint and survivor annuity, 75% joint and survivor annuity, 50% joint and survivor annuity, and 10-year certain and life annuity.

| | |
|---|---|
| Actuarial Equivalent | |
| Non-Lump Sum | Value computed using the 1971 Group Annuity Mortality Table male rates and an interest rate of 9.5%. |
| Lump Sum | Value computed using the applicable mortality table and the applicable interest rates, as prescribed by the Commissioner of Internal Revenue for purposes of Code §417(e)(3). The applicable interest rates are for the month of August preceding the plan year in which the distribution is made. |

**Changes Since the January 1, 2008 Valuation**
Effective January 1, 2008, the monthly benefit level per year of Benefit Service was increased from $30.00 to those shown above.

**Green Bay, Wisconsin—Exhibit 262**

| | |
|---|---|
| Effective Date | July 2, 1982. |
| Eligibility | Date employee is credited with one hour of service. |
| Benefit Service | One month of Benefit Service will be credited for each month in which the participant works at least 80 hours, up to a maximum of 12 months per Plan Year. |
| Vesting Service | Equals Benefit Service for given Plan Year. One year of Vesting Service will be credited for each Plan Year in which Employee works at least 1,000 Hours of Service. |
| Accrued Benefit | Monthly benefit level per year of Benefit Service according to the table below: |

| Severance Date | Benefit Levels |
|---|---|
| 05/01/2003–04/30/2004 | $35.50 |
| 05/01/2004-12/31/2004 | $39.50 |
| 01/01/2005-12/31/2005 | $42.50 |
| 01/01/2006-12/31/2006 | $44.00 |
| 01/01/2007-12/31/2008 | $45.00 |
| 01/01/2009 and after | $50.00 |

| | |
|---|---|
| Normal Retirement | |
| Eligibility | Age 65. |
| Benefit | Accrued Benefit. |
| Early Retirement | |
| Eligibility | Age 55 with 15 years of Benefit Service. |
| Benefit | Accrued Benefit reduced 6% per year from age 62. |
| Disability Retirement | |
| Eligibility | 5 years of Vesting Service and totally disabled, as determined by the Social Security Administration. |
| Benefit | Accrued Benefit. |

| | |
|---|---|
| Pre-retirement Death | |
| Eligibility | 100% vested and married to spouse for 12 months immediately preceding death. |
| Benefit | REA pre-retirement survivor annuity based on 50% joint and survivor annuity. For Participants with 15 years of Benefit Service who die in active service, spouse receives a monthly benefit beginning with the month next following the month in which the spouse is eligible to receive Social Security retirement benefits. This monthly benefit equals $14.25 multiplied by the deceased Participant's Benefit Service at death and is payable for 10 years or until remarriage or death, if earlier. |
| Vested Termination | |
| Eligibility | 5 years of Vesting Service or Normal Retirement Date, if earlier. |
| Benefit | Accrued Benefit as of termination date. With 15 years of Benefit Service, benefit can begin at age 55. Benefits are reduced by 6% from age 65 for early commencement. |
| Form of Payment | |
| Normal Form of Payment | Actuarially reduced 50% joint and survivor annuity, if married; life annuity, if single. |
| Optional Forms of Payment | Life annuity, 100% joint and survivor annuity, 75% joint and survivor annuity, 50% joint and survivor annuity, and 10-year certain and life annuity. |
| Actuarial Equivalent | |
| Non-Lump Sum | Value computed using the UP-1984 Mortality Table blended set forward one year for the primary participant and back four years for a beneficiary, and an interest rate of 7%. |
| Lump Sum | Value computed using the applicable mortality table and the applicable interest rates, as prescribed by the Commissioner of Internal Revenue for purposes of Code §417(e)(3). The applicable interest rates are for the month of August preceding the plan year in which the distribution is made. |

**Changes Since the January 1, 2008 Valuation**
Effective January 1, 2009, the monthly benefit level per year of Credited Service was increased to $50.00.

**Lexington, Kentucky—Exhibit 266**

| | |
|---|---|
| Effective Date | July 2, 1982. |
| Eligibility | Date employee is credited with one hour of service. |
| Benefit Service | One month of Benefit Service will be credited for each month in which the participant works at least 80 hours, up to a maximum of 12 months per Plan Year. |
| Vesting Service | Equals Benefit Service for given Plan Year. One year of Vesting Service will be credited for each Plan Year in which Employee works at least 1,000 Hours of Service. |
| Accrued Benefit | Monthly benefit level per year of Benefit Service according to the table below: |

| Severance Date | Benefit Levels |
|---|---|
| 07/16/2001–07/12/2004 | $30.00 |
| 07/13/2004-06/30/2005 | $32.00 |
| 07/01/2005-06/30/2006 | $33.00 |
| 07/01/2006-07/31/2008 | $34.00 |
| 08/01/2008-12/31/2009 | $35.00 |
| 01/01/2010-12/31/2010 | $36.00 |
| 01/01/2011-12/31/2011 | $37.00 |
| 01/01/2012 and after | $38.00 |

| | |
|---|---|
| Normal Retirement | |
| Eligibility | Age 65. |
| Benefit | Accrued Benefit. |
| Early Retirement | |
| Eligibility | Age 55 with 15 years of Benefit Service. |
| Benefit | Accrued Benefit reduced 6% per year from age 65 for participants terminating before age 62. Unreduced accrued benefit for participants terminating after age 62. |
| Disability Retirement | |
| Eligibility | 5 years of Vesting Service and totally disabled, as determined by the Social Security Administration. |
| Benefit | Accrued Benefit. |

| | |
|---|---|
| Pre-retirement Death | |
| Eligibility | 100% vested and married to spouse for 12 months immediately preceding death. |
| Benefit | REA pre-retirement survivor annuity based on 50% joint and survivor annuity. |
| Vested Termination | |
| Eligibility | 5 years of Vesting Service or Normal Retirement Date, if earlier. |
| Benefit | Accrued Benefit as of termination date. With 15 years of Benefit Service, benefit can begin at age 55 with a 6% per year reduction from age 65. |
| Form of Payment | |
| Normal Form of Payment | Actuarially reduced 50% joint and survivor annuity, if married; life annuity, if single. |
| Optional Forms of Payment | Life annuity, 100% joint and survivor annuity, 75% joint and survivor annuity, 50% joint and survivor annuity, and 10-year certain and life annuity. |
| Actuarial Equivalent | |
| Non-Lump Sum | Value computed using the UP-1984 Mortality Table blended set back one year for the primary participant and back two years for a beneficiary, and an interest rate of 7%. |
| Lump Sum | Value computed using the applicable mortality table and the applicable interest rates, as prescribed by the Commissioner of Internal Revenue for purposes of Code §417(e)(3). The applicable interest rates are for the month of August preceding the plan year in which the distribution is made. |

**Changes Since the January 1, 2008 Valuation**
Effective August 1, 2008, the monthly benefit level per year of Benefit Service was increased from $34.00 to those shown above.

**(USW) Hourly Employees at the Canal, Washington Street, Wausau, Ashland, Neenah Pilot, and Wisconsin Preparatory Center—Exhibit 269B**

| | |
|---|---|
| Effective Date | July 2, 1982. |
| Eligibility | Date employee is credited with one hour of service. |
| Benefit Service | One month of Benefit Service will be credited for each month in which the participant works at least 80 hours, up to a maximum of 12 months per Plan Year. |
| Vesting Service | Equals Benefit Service for given Plan Year. One year of Vesting Service will be credited for each Plan Year in which Employee works at least 1,000 Hours of Service. |
| Accrued Benefit | Monthly benefit level per year of Benefit Service according to the table below: |

| Severance Date | Benefit Levels |
|---|---|
| 05/01/2002-04/30/2004 | $31.25 |
| 05/01/2004-04/30/2005 | $32.25 |
| 05/01/2005 and after | $37.00 |

| | |
|---|---|
| Normal Retirement | |
| Eligibility | Age 65. |
| Benefit | Accrued Benefit. |
| Early Retirement | |
| Eligibility | Age 55 with 15 years of Benefit Service. |
| Benefit | Accrued Benefit reduced 6% per year from age 62. |
| Disability Retirement | |
| Eligibility | 5 years of Vesting Service and totally disabled as determined by the Social Security Administration. |
| Benefit | Accrued Benefit. |

| | |
|---|---|
| Pre-retirement Death | |
| Eligibility | Married members with a vested benefit. |
| Benefit | REA pre-retirement survivor annuity based on 50% joint and survivor annuity. For Participants with 15 years of Benefit Service who die in active service in addition to the statutory benefit, spouse receives a monthly benefit beginning with the month next following the month in which the spouse is eligible to receive Social Security retirement benefits. This monthly benefit equals $10.00 multiplied by the deceased Participant's Benefit Service at death and is payable for 10 years or until remarriage or death, if earlier. |
| Vested Termination | |
| Eligibility | 5 years of Vesting Service or Normal Retirement Date, if earlier. |
| Benefit | Accrued Benefit as of termination date. With 15 years of Benefit Service, benefit can begin at age 55 with a 6% per year reduction from age 65. |
| Form of Payment | |
| Normal Form of Payment | Actuarially reduced 50% joint and survivor annuity, if married; life annuity, if single. |
| Optional Forms of Payment | Life annuity; 100% joint and survivor annuity; 75% joint and survivor annuity, 50% joint and survivor annuity; and 10-year certain and life annuity. |
| Actuarial Equivalent | |
| Non-Lump Sum | Value computed using the UP-1984 Mortality Table blended set back three years for beneficiaries, and an interest rate of 7%. |
| Lump Sum | Value computed using the applicable mortality table and the applicable interest rates, as prescribed by the Commissioner of Internal Revenue for purposes of Code §417(e)(3). The applicable interest rates are for the month of August preceding the plan year in which the distribution is made. |

**Changes Since the January 1, 2008 Valuation**
There were no changes since the last valuation.

**Naheola Mill—Exhibit 271**

| | |
|---|---|
| Effective Date | July 2, 1982. |
| Eligibility | Date employee is credited with one hour of service. |
| Benefit Service | One month of Benefit Service will be credited for each month in which the participant works at least 80 hours, up to a maximum of 12 months per Plan Year. Each participant will receive a minimum of one month of service for each 173 hours of service earned during the plan year. |
| Vesting Service | Equals Benefit Service for given Plan Year. One year of Vesting Service will be credited for each Plan Year in which Employee works at least 1,000 Hours of Service. |
| Accrued Benefit | Monthly benefit level per year of Benefit Service. according to the table below: |

| Severance Date | Benefit Levels |
|---|---|
| 03/01/2002-12/31/2003 | $55.00 |
| 01/01/2004-12/31/2004 | $56.00 |
| 01/01/2005-12/31/2005 | $57.00 |
| 01/01/2006-12/31/2006 | $58.00 |
| 01/01/2007 and after | $59.00 |

| | |
|---|---|
| Normal Retirement | |
| Eligibility | Age 65. |
| Benefit | Accrued Benefit. |
| Early Retirement | |
| Eligibility | Age 55 with 15 years of Benefit Service. |
| Benefit | Accrued Benefit reduced 3% per year from age 65 to age 60 and 6% per year from age 60 to age 55. Unreduced Accrued Benefit for participants terminating after age 62. |
| Disability Retirement | |
| Eligibility | 5 years of Vesting Service and totally disabled, as determined by the Social Security Administration. |
| Benefit | Accrued Benefit. |

| | |
|---|---|
| Pre-retirement Death | |
| Eligibility | 5 years of Vesting Service and married to spouse for 12 months immediately preceding death. |
| Benefit | REA pre-retirement survivor annuity based on 50% joint and survivor annuity. For participants with 15 years of Benefit Service who die in active service, spouse receives a monthly benefit beginning with the month next following the month in which the spouse is eligible to receive Social Security retirement benefits. This monthly benefit equals $1.875 multiplied by the deceased Participant's Benefit Service at death and is payable for 10 years or until remarriage or death, if earlier. |
| Vested Termination | |
| Eligibility | 5 years of Vesting Service or Normal Retirement Date, if earlier. |
| Benefit | Accrued Benefit as of termination date. With 15 years of Benefit Service, benefit can begin at age 55. Benefits are reduced 4% per year from age 65 to age 60 and 6% per year from age 60 to age 55. |
| Form of Payment | |
| Normal Form of Payment | Actuarially reduced 50% joint and survivor annuity, if married; life annuity, if single. |
| Optional Forms of Payment | Life annuity, 100% joint and survivor annuity, 75% joint and survivor annuity, 50% joint and survivor annuity, and 10-year certain and life annuity. |
| Actuarial Equivalent | |
| Non-Lump Sum | Value computed using the UP-1984 Mortality Table blended set forward one year for the primary participant and back four years for a beneficiary, and an interest rate of 7%. |
| Lump Sum | Value computed using the applicable mortality table and the applicable interest rates, as prescribed by the Commissioner of Internal Revenue for purposes of Code §417(e)(3). The applicable interest rates are for the month of August preceding the plan year in which the distribution is made. |

**Changes Since the January 1, 2008 Valuation**
There were no changes since the last valuation.

## Schedule SB, line 24—Change in Actuarial Assumptions

The funding valuation reflects the following changes in non-prescribed actuarial assumptions:

- A change in the retirement rates to better reflect plan experience.

- A change in the optional form election percentage to better reflect experience.

These changes were made to better reflect the anticipated plan experience.

These assumptions resulted in a decrease in the funding shortfall of $5.4 Million. This decrease is less than 5% of the Funding Target. Therefore, approval from the Commissioner is not required.

## Schedule SB, line 25—Change in Funding Method

The funding valuation reflects the following method changes:

- A change in the asset valuation method from Market Value to the 2-year, 3-point smoothed value method as of January 1, 2009.
- A change in the interest rate assumption from the full yield curve with no lookback (December 2007 yield curve) to the full yield curve with a two-month lookback (October 2008 yield curve).
- An administrative expense load was added to the Target Normal Cost, as required by the Worker, Retiree, and Employer Recovery Act of 2008 (WRERA).

These changes have automatic approval under final regulations, Notice 2009-22 or other IRS guidance.

# Schedule SB Attachment (Form 5500)—2009 Plan Year
# Retirement Plan for Consumer Products and Packaging Employees
# EIN: 93-0432081 PN: 034

**Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2009**

Number of Participants

| Attained Age | Years of Credited Service | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | <1 | 1-4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-39 | 40+ |
| <25 | 12 | 10 | 1 | | | | | | | |
| 25-29 | 20 | 17 | 20 | 1 | | | | | | |
| 30-34 | 16 | 30 | 52 | 22 | | | | | | |
| 35-39 | 20 | 38 | 75 | 43 | 14 | 1 | | | | |
| 40-44 | 22 | 38 | 57 | 41 | 48 | 73 | 2 | | | |
| 45-49 | 28 | 22 | 72 | 35 | 81 | 170 | 78 | 19 | | |
| 50-54 | 13 | 19 | 62 | 29 | 61 | 134 | 98 | 174 | 28 | |
| 55-59 | 9 | 11 | 38 | 28 | 50 | 95 | 51 | 75 | 131 | 35 |
| 60-64 | 1 | 2 | 14 | 10 | 22 | 44 | 13 | 16 | 28 | 41 |
| 65-69 | | 1 | 1 | 1 | 2 | 2 | | 2 | | 6 |
| 70+ | | | | | 1 | | | | | |

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Note: Current compensation data was not included since current compensation is not taken into account under the plan's benefit formula.

# Schedule SB Attachment (Form 5500)—2009 Plan Year
# Retirement Plan for Consumer Products and Packaging Employees
# EIN: 93-0432081 PN: 034

## Schedule SB, line 32—Schedule of Amortization Bases

| Type Of Base | Present Value of Installments | Valuation Date Established | Remaining Years in Amortization Period | Amortization Amount |
|---|---|---|---|---|
| Shortfall | $21,122 | January 1, 2009 | 7 | $3,748 |