

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
A	This return/report is for: <div><div>☐ a multiemployer plan;</div><div>☒ a single-employer plan;</div><div>☐ a multiple-employer plan; or</div><div>☐ a DFE (specify) ____</div></div>
B	This return/report is: <div><div>☐ the first return/report;</div><div>☐ the final return/report;</div><div>☐ an amended return/report;</div><div>☐ a short plan year return/report (less than 12 months).</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☒
D	Check box if filing under: <div><div>☒ Form 5558;</div><div>☐ automatic extension;</div><div>☐ the DFVC program;</div><div>☐ special extension (enter description)</div></div>

Part II	Basic Plan Information—enter all requested information
1a	Name of plan FORT JAMES RETIREMENT PLAN FOR DISCONTINUED OPERATIONS
1b	Three-digit plan number (PN) ▶ 180
1c	Effective date of plan 12/31/1990
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) 322100

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 54-0848173 3c Administrator's telephone number 404-652-2109
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	2004
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	0
b Retired or separated participants receiving benefits.....	6b	634
c Other retired or separated participants entitled to future benefits.....	6c	1219
d Subtotal. Add lines 6a , 6b , and 6c	6d	1853
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	118
f Total. Add lines 6d and 6e	6f	1971
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	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 1B 1G 3H 1I

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

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

a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)
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SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

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

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

A Name of plan <u>FORT JAMES RETIREMENT PLAN FOR DISCONTINUED OPERATIONS</u>	B Three-digit plan number (PN) ▶ <u>180</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>GEORGIA-PACIFIC LLC</u>	D Employer Identification Number (EIN) <u>93-0432081</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2009</u>
2	Assets:
a	Market value 2a <u>25708236</u>
b	Actuarial value 2b <u>28279059</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>694</u> <u>16076724</u>
b	For terminated vested participants 3b <u>1310</u> <u>14284431</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>0</u>
(2)	Vested benefits 3c(2) <u>0</u>
(3)	Total active 3c(3) <u>0</u>
d	Total 3d <u>2004</u> <u>30361155</u>
4	If the plan is at-risk, check the box and complete items (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>8.21</u> %
6	Target normal cost 6 <u>138824</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>09/29/2010</u>
Signature of actuary	Date
<u>MARLENE M.A. JONES</u>	<u>08-05867</u>
Type or print name of actuary	Most recent enrollment number
<u>HEWITT ASSOCIATES LLC</u>	<u>770-956-7777</u>
Firm name	Telephone number (including area code)
<u>3350 RIVERWOOD PARKWAY, SUITE 80</u> <u>ATLANTA, GA 30339-3370</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	3744738	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8).....	3744738	0
10	Interest on item 9 using prior year's actual return of <u>-31.42</u> %	-1176597	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		2073174
b	Interest on (a) using prior year's effective rate of <u>6.30</u> %		130610
c	Total available at beginning of current plan year to add to prefunding balance		2203784
d	Portion of (c) to be added to prefunding balance.....		0
12	Reduction in balances due to elections or deemed elections.....	2568141	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	93.14 %
15	Adjusted funding target attainment percentage.....	15	93.14 %
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	98.31 %
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
03/18/2010	211666				
09/14/2010	3000000				
Totals ►			18(b)	3211666	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 2815549
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
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: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 2
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	138824
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	260426	46212
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	185036
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	185036
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	2815549
38 Interest-adjusted excess contributions for current year (see instructions).....	38	2630513
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

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

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

<div>A Name of plan</div> <div>FORT JAMES RETIREMENT PLAN FOR DISCONTINUED OPERATIONS</div>	<div>B Three-digit plan number (PN)</div> <div>▶</div> <div>180</div>
<div>C Plan sponsor's name as shown on line 2a of Form 5500</div> <div>GEORGIA-PACIFIC LLC</div>	<div>D Employer Identification Number (EIN)</div> <div>93-0432081</div>

Part I

Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

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	88360	Yes ☐ No ☒	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	15743	Yes ☐ No ☒	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 ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<div>SCHEDULE D</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div>		<div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009					
A Name of plan FORT JAMES RETIREMENT PLAN FOR DISCONTINUED OPERATIONS				B Three-digit plan number (PN) ▶ 180	
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 25-6263968-001		d Entity code M		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 28527005	
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 58-1505376-066		d Entity code M		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
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)	
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):					

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
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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
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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
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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
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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
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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
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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
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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

<div>SCHEDULE H</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Financial Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan FORT JAMES RETIREMENT PLAN FOR DISCONTINUED OPERATIONS	B Three-digit plan number (PN) ▶	180
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
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	2300000	3211666
(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)	23539409	28527005
(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)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	25839409	31738671

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	34957	47181
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	34957	47181

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	25804452	31691490
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	3211666	
(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)		3211666

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)		
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(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)		4941298
(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		8152964

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2029460	
(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)		2029460
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)	119314	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	3881	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		123195
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2152655

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		6000309
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		113271

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: 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.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		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?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)

5b(3) PN(s)

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

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

A Name of plan <u>FORT JAMES RETIREMENT PLAN FOR DISCONTINUED OPERATIONS</u>	B Three-digit plan number (PN) ▶ <u>180</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>GEORGIA-PACIFIC LLC</u>	D Employer Identification Number (EIN) <u>93-0432081</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>23-2186884</u> <u>25-6263968</u> Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>6</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☒ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☒ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	☐ Increase	☒ Decrease	☐ Both	☐ No
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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.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: 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

**Fort James Retirement Plan for Discontinued
Operations**

December 31, 2009 and 2008

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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
Fort James Retirement Plan for Discontinued Operations:

We were engaged to audit the financial statements of **Fort James Retirement Plan for Discontinued Operations** (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	\$ 28,527,005	\$ -
Investment in Georgia-Pacific Master Trust, at fair value	-	23,539,409
Employer contributions receivable	3,211,666	2,300,000
Total assets	31,738,671	25,839,409
Liabilities:		
Accrued liabilities	47,181	34,957
Total liabilities	47,181	34,957
Net assets available for benefits	\$ 31,691,490	\$ 25,804,452

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	\$ 4,941,298	\$ -
Net investment loss from Georgia-Pacific Master Trust	-	(11,260,045)
Employer contributions	3,211,666	2,300,000
Total additions, net	8,152,964	(8,960,045)
Deductions:		
Benefit payments to participants and beneficiaries	2,029,460	1,948,676
Administrative expenses	236,466	188,440
Total deductions	2,265,926	2,137,116
Net increase (decrease)	5,887,038	(11,097,161)
Net assets available for benefits, beginning of year	25,804,452	36,901,613
Net assets available for benefits, end of year	\$ 31,691,490	\$ 25,804,452

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 Fort James Retirement Plan for Discontinued Operations (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 sponsored by Georgia-Pacific LLC, a Delaware limited liability company (the Employer or Company) and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan covers certain employees of the Company, as defined by the Plan document. There are no active participants in the Plan and all plan participants are 100% vested.

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.

Pension Benefits

Participant benefits are determined based on the benefit provisions of the applicable schedules to the Plan document.

Plan Termination

Although it has not expressed any intention to do so, the Company has the right to terminate the Plan subject to the provisions set forth in ERISA.

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 0.7%. At December 31, 2008, the Plan's interest in the net assets of the Georgia-Pacific Master Trust was 0.9%.

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, and (b) beneficiaries of employees who have died. 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	Age 62 or Age 65 (for deferred vested participants)
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 28,527,005 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, beginning 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	\$ 15,651,845
Other participants	12,976,745
Total	\$ 28,628,590

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	\$ 28,630,793
Increase for interest due to the decrease in the discount period	2,352,488
Benefits paid	(1,948,676)
Assumption changes	(294,771)
Other changes	(111,244)
Actuarial present value of accumulated plan benefits, end of year	\$ 28,628,590

6 Income Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated August 22, 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) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

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

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

A Name of plan Fort James Ret Plan for Discontinued Operations	B Three-digit plan number (PN) ►	180
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: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500		

Part I Basic Information			
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2009</u>			
2 Assets:			
a Market value	2a	25,708,236	
b Actuarial value	2b	28,279,059	
3 Funding target/participant count breakdown	(1) Number of participants		(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	694	16,076,724
b For terminated vested participants	3b	1,310	14,284,431
c For active participants:			
(1) Non-vested benefits	3c(1)		0
(2) Vested benefits	3c(2)		0
(3) Total active	3c(3)	0	0
d Total	3d	2,004	30,361,155
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	8.21 %	
6 Target normal cost	6	138,824	

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	<div style="text-align: center;"> Signature of actuary </div>	<div style="text-align: center;"> 09/29/2010 Date 08-05867 Most recent enrollment number (770) 956-7777 Telephone number (including area code) </div>
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> MARLENE M. A. JONES Type or print name of actuary HEWITT ASSOCIATES LLC Firm name 3350 RIVERWOOD PARKWAY, SUITE 80 ATLANTA GA 30339-3370 Address of the firm </div> <div style="width: 35%;"></div> </div>		

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)	3,744,738	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8)	3,744,738	0
10 Interest on item 9 using prior year's actual return of <u>(31.42)</u> %	(1,176,597)	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		2,073,174
b Interest on (a) using prior year's effective rate of <u>6.30</u> %		130,610
c Total available at beginning of current plan year to add to prefunding balance		2,203,784
d Portion of (c) to be added to prefunding balance		0
12 Reduction in balances due to elections or deemed elections	2,568,141	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	93.14 %
15 Adjusted funding target attainment percentage	15	93.14 %
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	98.31 %
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
03/18/2010	211,666				
09/14/2010	3,000,000				
Totals ►			18(b)	3,211,666	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 2,815,549
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
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: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 2
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	138,824
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	260,426	46,212
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	185,036
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	185,036
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37	2,815,549
38 Interest-adjusted excess contributions for current year (see instructions)	38	2,630,513
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
Fort James Retirement Plan for Discontinued Operations
EIN: 93-0432081 PN: 180

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2009

Date	Amount	Interest Rate	Interest Adjusted Contribution
March 18, 2010	\$ 211,666	8.21%	\$ 192,419
September 14, 2010	<u>3,000,000</u>	8.21%	<u>2,623,130</u>
Total Contribution	\$ 3,211,666		\$ 2,815,549

Schedule SB Attachment (Form 5500)—2009 Plan Year
Fort James Retirement Plan for Discontinued Operations
EIN: 93-0432081 PN: 180

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

There are no active participants in the Plan. Terminated vested participants are assumed to retire at age 62 or age 65, based on location.

Schedule SB Attachment (Form 5500)—2009 Plan Year
Fort James Retirement Plan for Discontinued Operations
EIN: 93-0432081 PN: 180

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:

Duration 0.5 - 5.45%
Duration 5.5 - 8.25%
Duration 10.5 - 8.87%
Duration 15.5 - 8.65%
Duration 20.5 - 8.11%
Duration 25.5 - 7.71%
Duration 30.5 - 7.46%

Optional Payment Form Election Percentage

If 10-Year Certain and Life Annuity optional form
available:

45% Normal Form,
10% 10-Year Certain and Life Annuity,
5% Joint and 50% Survivor Annuity, and
40% Joint and 75% Survivor Annuity.

All others:

55% Normal Form¹,
5% Joint and 50% Survivor Annuity, and
40% Joint and 75% Survivor Annuity.

Retirement Age

Active Participants

None.

Terminated Vested Participants

Age 62 or age 65, based on location.

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

None.

Disability Rates

None.

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.

¹ Reflected subsidized 5-Year Certain and Life Annuity for Exhibit 64.

Schedule SB Attachment (Form 5500)—2009 Plan Year
Fort James Retirement Plan for Discontinued Operations
EIN: 93-0432081 PN: 180

Benefit Limits

Projected benefits are limited by the current IRC Section 415 maximum benefit of \$195,000.

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.

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

0.54% of the Market Value of Assets.

Expected Return on Assets

8.50%, limited to the following rates:
2007 Plan Year: 6.09%
2008 Plan Year: 6.43%

Actuarial Method

Standard Unit Credit Cost Method.

Valuation Date

January 1, 2009.

Schedule SB Attachment (Form 5500)—2009 Plan Year
Fort James Retirement Plan for Discontinued Operations
EIN: 93-0432081 PN: 180

Schedule SB, Part V—Summary of Plan Provisions

Effective Date	December 31, 1990, amended and restated January 1, 2007, and further amended through Amendment #2, adopted December 19, 2008.
Eligibility	Former Fort James Retirement Plan for Discontinued Operations participants and Crown Vantage participants whose facilities where employed were closed as a result of mergers, acquisitions, dispositions and plant closures. No participant is allowed to accrue additional benefits under the Plan.
Normal Retirement Eligibility	Age 65.
Benefit	A dollar amount, as specified in the plan document, for each year of benefit service.
Early Retirement Eligibility	Generally age 55 with 15 years of credited service, but may vary according to exhibits as specified in the plan document.
Benefit	Normal Retirement Benefit reduced according to exhibits that vary by location as specified in the plan document.
Disability Retirement Eligibility	Determined to be disabled and eligible according to exhibits that vary by location as specified in the plan document.
Benefit	Normal Retirement Benefit reduced according to exhibits that vary by locations as specified in the plan document.
Termination Eligibility	100% vested with 5 years of vesting service.
Benefit	The annual pension is determined as in the Normal Retirement Benefit, and is reduced to reflect early commencement, if applicable.
Pre-Retirement Death Benefits	50% of the normal retirement benefit that would have been payable to the participant as a 50% joint and survivor annuity based on the years of service completed as of the date of death.

Schedule SB Attachment (Form 5500)—2009 Plan Year
Fort James Retirement Plan for Discontinued Operations
EIN: 93-0432081 PN: 180

Definitions

Plan Year January 1 to December 31.

Normal Retirement Date A participant's 65th birthday, unless otherwise specified in an applicable exhibit.

Form of Payment

Normal Form of Payment 50% Joint and Survivor, if married; Life Annuity, if single.

Optional Forms of Payment Life Annuity, 50% Joint and Survivor, 66 2/3% Joint and Survivor, 75% Joint and Survivor, 100% Joint and Survivor, and 120-Month Certain Life. Additional forms of payment are available based on a Participant's exhibit.

Actuarial Equivalent

Non-Lump Sum Based on participant's exhibit.

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).

Changes Since the January 1, 2008 Valuation

There were no changes since the last valuation.

Changes Since the January 1, 2007 Valuation

There were no changes since the last valuation.

Changes Since the January 1, 2006 Valuation

There were no changes since the last valuation.

Changes Since the January 1, 2005 Valuation

There were no changes since the last valuation.

Schedule SB Attachment (Form 5500)—2009 Plan Year
Fort James Retirement Plan for Discontinued Operations
EIN: 93-0432081 PN: 180

Schedule SB, line 24—Change in Actuarial Assumptions

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

- A change in the optional payment 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 \$0.4 Million. This decrease is less than 5% of the Funding Target. Therefore, approval from the Commissioner is not required.

Schedule SB Attachment (Form 5500)—2009 Plan Year
Fort James Retirement Plan for Discontinued Operations
EIN: 93-0432081 PN: 180

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
Fort James Retirement Plan for Discontinued Operations
EIN: 93-0432081 PN: 180

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	\$260,426	January 1, 2009	7	\$46,212