

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan AKERLUND & RAUSING NORTH AMERICA	1b Three-digit plan number (PN) ▶ 002
	1c Effective date of plan 01/01/1988
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) A&R NORTH AMERICA , INC. 1400 NORTHBROOK PARKWAY SUWANEE, GA 30024	2b Employer Identification Number (EIN) 22-2781794 2c Sponsor's telephone number 770-623-2136 2d Business code (see instructions) 523900

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.	10/11/2010	DEBORAH ARNSTEIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") A&R NORTH AMERICA , INC. 1400 NORTHBROOK PARKWAY SUWANEE, GA 30024	3b Administrator's EIN 22-2781794 3c Administrator's telephone number 770-623-2136
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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	16
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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	2
b Retired or separated participants receiving benefits.....	6b	5
c Other retired or separated participants entitled to future benefits.....	6c	9
d Subtotal. Add lines 6a , 6b , and 6c	6d	16
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	16
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:
 1A 1G

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)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance	(1) ☐ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts
(3) ☒ Trust	(3) ☒ Trust
(4) ☐ General assets of the sponsor	(4) ☐ General assets of the sponsor

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

a Pension Schedules

- (1)** ☒ **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)

<div>SCHEDULE SB</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>Single-Employer Defined Benefit Plan</div> <div>Actuarial 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 6059 of the Internal Revenue Code (the Code).</div> <div>File as an attachment to Form 5500 or 5500-SF.</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					
<div>Round off amounts to nearest dollar.</div> <div>Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.</div>					
A Name of plan AKERLUND & RAUSING NORTH AMERICA				B Three-digit plan number (PN) 002	
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF A&R NORTH AMERICA , INC.				D Employer Identification Number (EIN) 22-2781794	
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 01 Day 01 Year 2009					
2 Assets:					
a Market value				2a	571909
b Actuarial value				2b	571909
3 Funding target/participant count breakdown					
				(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment				3a 2	150138
b For terminated vested participants				3b 12	671840
c For active participants:					
(1) Non-vested benefits				3c(1)	0
(2) Vested benefits				3c(2)	114030
(3) Total active				3c(3) 2	114030
d Total				3d 16	936008
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	6.22 %
6 Target normal cost				6	12587
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		10/08/2010			
Signature of actuary		Date			
JASON L. FINE		08-06680			
Type or print name of actuary		Most recent enrollment number			
HAY GROUP, INC.		215-861-2474			
Firm name		Telephone number (including area code)			
THE WANAMAKER BUILDING 100 PENN SQUARE EAST PHILADELPHIA, PA 19107					
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					

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)	0	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).....	0	0
10 Interest on item 9 using prior year's actual return of <u>-29.10</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		13449
b Interest on (a) using prior year's effective rate of <u>5.98</u> %		804
c Total available at beginning of current plan year to add to prefunding balance		14253
d Portion of (c) to be added to prefunding balance.....		0
12 Reduction in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	0

Part III Funding percentages		
14 Funding target attainment percentage.....	14	61.10 %
15 Adjusted funding target attainment percentage.....	15	61.10 %
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	78.00 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	61.10 %

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
08/13/2009	12283	0			
10/12/2009	12283	0			
01/15/2010	25084	0			
03/01/2010	25084	0			
			Totals ►	18(b) 74734	18(c)

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	70473
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No	
c If 20a is "Yes," see instructions and complete the following table as applicable:		

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

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

21 Discount rate:				
a Segment rates:	1st segment: 5.32 %	2nd segment: 6.45 %	3rd segment: 6.69 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
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	12587
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	307939	54423
b Waiver amortization installment		
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	67010
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	67010
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	70473
38 Interest-adjusted excess contributions for current year (see instructions).....	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

<div>SCHEDULE I</div> <div>(Form 5500)</div> <div>Department of the Treasury</div> <div>Internal Revenue Service</div> <div>Department of Labor</div> <div>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Financial Information—Small Plan</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>	<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	
	<div>A Name of plan</div> <div>AKERLUND & RAUSING NORTH AMERICA</div>	<div>B Three-digit plan number (PN)</div> <div>002</div>
<div>C Plan sponsor's name as shown on line 2a of Form 5500</div> <div>A&R NORTH AMERICA , INC.</div>	<div>D Employer Identification Number (EIN)</div> <div>22-2781794</div>	

Complete Schedule I if the plan covered fewer than 100 participants as of the beginning of the plan year. You may also complete Schedule I if you are filing as a small plan under the 80-120 participant rule (see instructions). Complete Schedule H if reporting as a large plan or DFE.

Part I

Small Plan Financial Information

Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. 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.

1 Plan Assets and Liabilities:		(a) Beginning of Year	(b) End of Year
a Total plan assets	1a	529988	713453
b Total plan liabilities	1b	0	0
c Net plan assets (subtract line 1b from line 1a).....	1c	529988	713453
2 Income, Expenses, and Transfers for this Plan Year:		(a) Amount	(b) Total
a Contributions received or receivable:			
(1) Employers	2a(1)	116655	
(2) Participants.....	2a(2)	0	
(3) Others (including rollovers)	2a(3)	0	
b Noncash contributions.....	2b		
c Other income.....	2c	85701	
d Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c).....	2d		202356
e Benefits paid (including direct rollovers)	2e	44880	
f Corrective distributions (see instructions)	2f	0	
g Certain deemed distributions of participant loans (see instructions)	2g	0	
h Administrative service providers (salaries, fees, and commissions).....	2h	0	
i Other expenses.....	2i	15932	
j Total expenses (add lines 2e, 2f, 2g, 2h, and 2i)	2j		60812
k Net income (loss) (subtract line 2j from line 2d).....	2k		141544
l Transfers to (from) the plan (see instructions)	2l		0

3 Specific Assets: If the plan held assets at anytime during the plan year in any of the following categories, check "Yes" and enter the current value of any assets remaining in the plan as of the end of the plan year. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions.

	Yes	No	Amount
a Partnership/joint venture interests.....	3a	X	
b Employer real property.....	3b	X	
c Real estate (other than employer real property)	3c	X	
d Employer securities.....	3d	X	
e Participant loans.....	3e	X	

	Yes	No	Amount
3f Loans (other than to participants)		X	
g Tangible personal property		X	

Part II	Compliance Questions
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4 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 plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance.		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible?		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)		X	
e Was the plan covered by a fidelity bond?	X		2500000
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 at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest?		X	
j Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
k Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If "No," attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.)	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>AKERLUND & RAUSING NORTH AMERICA</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>A&R NORTH AMERICA , INC.</u>	D Employer Identification Number (EIN) <u>22-2781794</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>22-2781794</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>0</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: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%
- b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
- c** What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

Schedule L

Actuarial Assumptions and Methods

Schedule L summarizes the actuarial assumptions and cost methods used for the valuation.

I. Actuarial Assumptions

Interest

Funding Target Liability: IRC 430(h) Funding Segment Rates of 5.32% / 6.45 / 6.69%

Discount Rate (FAS 87): 6.00% per annum, compounded annually.

Long Term Rate of Return: 8.00% per annum, compounded annually.

Salary Increases

3.5% per annum, compounded annually.

Mortality

The 1994 Group Annuity Mortality Table, except for Funding Target Liability which uses RP2000 for small plans set forward as required by law.

Withdrawal

None assumed.

Retirement

Age 63.

Spouses

80% are assumed to be married with wives assumed to be 3 years younger than husbands.

Expenses

None assumed payable from trust.

Form of Payment

Life Annuity.

Schedule L (continued)

Asset Valuation Method

The actuarial value of assets is equal to the market value of assets.

Increases in Maximum Benefit and Annual Compensation Limitations

0% per year for determining the plan's funding requirements; 3.5% per year for determining the plan sponsor's accounting requirements.

II. Actuarial Cost Methods

For FAS 87 purposes, the Projected Unit Credit Actuarial Cost Method was used to determine liabilities and costs related to retirement, termination and pre-retirement death benefits. The normal cost was calculated by taking the present value of future benefits at current age divided by the participant's anticipated years of credited service.

For funding purposes, the Unit Credit Actuarial Cost Method was used to determine the actuarial present value of accumulated plan benefits (both vested and nonvested) as of the valuation date.

Benefits related to nonvested terminated participants were not valued even though benefits may be reinstated if any such participants were rehired.

III. Changes in Actuarial Assumptions and Methods Since Prior Valuation

The interest and mortality assumptions for funding target liability under PPA were changed in order to comply with government regulations. The interest rate was unchanged from 6.00% for determining FAS87 pension expense.

Schedule C

Shortfall Amortization Charges for 2009

Schedule C shows the Shortfall Amortization Charge (SAC), which is the Funding Shortfall (FS) amortized over a period of seven years. Under a phase-in rule, no SAC is needed when the following percentage is met:

Plan Year	Plan Funding Percentage
2008	92%
2009	94%
2010	96%

To meet this exemption, it is also necessary that the plan was not in a deficit reduction position in 2007.

To determine the Plan Funding Percentage for the Shortfall Amortization Base Exemption, plan assets are reduced by the Prefunding Balance, as shown below.

$(\text{Assets} - \text{Prefunding Balance}) / \text{Funding Target}$

=

$$(571,909 - 0) / 936,008 = 61.1\%$$

Since the funding percentage of 61.1% is less than the 94% for the plan year 2009, a SAC is needed for 2009. To determine the Funding Shortfall, plan assets are reduced by both the Prefunding Balance and the Carryover Balance, as shown below:

$$\begin{aligned} \text{FS} &= \text{Funding Target} - (\text{Assets} - \text{COB} - \text{PFB}) = \\ &= .94 \times 936,008 - (571,909 - 0 - 0) \\ &= 307,939 \end{aligned}$$

Amortization Schedule

Date Established	Original Amount	Amortization Payment
January 1, 2008	\$132,707	\$22,196
January 1, 2009	\$191,381	<u>\$32,227</u>
		\$54,423

Schedule K

Summary of Plan Provisions

Schedule K contains a summary of the principal provisions of the plan in effect as of January 1, 2009. There have been no material changes in the provisions of the plan since the prior valuation.

I. Summary of Plan Provisions as of January 1, 2009

1. Type of Plan

The Plan is a non-contributory, defined benefit plan.

2. Effective Date

January 1, 1988

3. Eligibility for Participation

All employees will become participants on their date of hire.

4. Definitions

Plan Year: A Plan Year is a 12-month period beginning on January 1 and ending on December 31.

Month of Service: Any calendar month in which a plan participant complete one hour of service.

Year of Service: 12 Months of Service.

Compensation: Annual W-2 earnings.

Average Compensation: The annual average of the highest 60 consecutive months of Compensation prior to retirement or termination.

5. Retirement Benefits

Normal Retirement

Normal Retirement Date: The first day of the month coincident with or next following the participant's 65th birthday.

Normal Retirement Benefit: 1.2% of Average Compensation multiplied by Years of Service. Service will include employment with Container Corporation of America.

Schedule K (continued)

Early Retirement

Early Retirement Date: The first day of any month after the participant has both attained age 55 and completed at least 5 Years of Service.

Early Retirement Benefit: An immediate benefit equal to the normal retirement benefit accrued to date of early retirement, reduced by 0.5% for each month that the start of payment precedes age 62. No reduction applies to benefits commencing on or after age 62.

A participant may also choose to defer commencement of benefits to their normal retirement date in which case the benefit would be equal to the normal retirement benefit in #5 above accrued to date of early retirement.

Postponed Retirement

Postponed Retirement Date: The first day of any month after the participant's Normal Retirement Date.

Postponed Retirement Benefit: A benefit calculated as if the participant had retired on his normal retirement date, but calculated as of the date of actual retirement.

6. Termination Benefit

Eligibility: Termination of employment after 5 years of Continuous Service.

Termination Benefit: A benefit deferred to normal retirement date and equal to the participant's normal retirement benefit accrued to date of termination.

A participant may elect to receive his benefit beginning on the first day of any month after the attainment of eligibility for early retirement, but prior to normal retirement date, which is equal to the benefit calculated above, but reduced as for early retirement.

7. Death Benefits

Pre-retirement Spouse's Benefit

Eligibility: The surviving spouse of any vested participant or vested former participant who dies before benefit payments have commenced.

Spouse's Benefit: 50% of the Early Retirement Benefit on an ERISA actuarially-reduced 50% contingent annuity basis; payable at the participant's earliest possible retirement age had he not died.

Post-retirement Spouse's Benefit

None, except as provided by the election of an optional form of payment.

Schedule K (continued)

8. Disability Benefit

Eligibility: Date of hire.

Disability Benefit: Same as the Normal Retirement Benefit accrued to and payable at date of disability without reduction.

9. Normal Form of Benefit Payment

If a participant is married at the time of retirement, the benefit will be paid in the form of an actuarially reduced joint and survivor monthly annuity with payments of 50% of the participant's benefit continuing to the spouse for life, if surviving at the participant's death.

If a participant is unmarried at the time of retirement, the benefit will be paid in the form of a single life annuity, with payments to be made in equal monthly installments until the participant's death.

II. Changes in Plan Provisions Since the Prior Valuation

There have been no changes in the principal plan provisions since the prior valuation, excluding any legally mandated revisions.

Retirement

Age 65.

A&R

effective int rate= 6.22%

min at 1/1/2009 = 67010
=

	disc ctrb	actual ctrb
offset int from 1/4ly=	11,828	12,283 8/13/2009
	11,710	12,283 10/12/2009
	23,556	25,084 1/15/2010
	23,379	25,084 3/1/2010
	-	-
subtotal=	70,473	74,734
excess=	3,463	

Schedule J (continued)

Age and Benefit Profile of Active Participants January 1, 2009

Males - Full Years of Service to January 1, 2009

Age	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+	Total
Under 20	-	-	-	-	-	-	-	-
20 - 24	-	-	-	-	-	-	-	-
25 - 29	-	-	-	-	-	-	-	-
30 - 34	-	-	-	-	-	-	-	-
35 - 39	-	-	-	-	-	-	-	-
40 - 44	-	-	-	1	-	-	-	1
45 - 49	-	-	-	-	-	-	-	-
50 - 54	-	-	-	-	-	-	-	-
55 - 59	-	-	-	-	-	-	-	-
60 - 64	-	-	-	-	-	-	-	-
65 & over	-	-	-	-	-	-	-	-
Total	-	-	-	1	-	-	-	1
Average Age						43.00 years		
Average Service						19.00 years		

Females - Full Years of Service to January 1, 2009

Age	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+	Total
Under 20	-	-	-	-	-	-	-	-
20 - 24	-	-	-	-	-	-	-	-
25 - 29	-	-	-	-	-	-	-	-
30 - 34	-	-	-	-	-	-	-	-
35 - 39	-	-	-	-	-	-	-	-
40 - 44	-	-	-	-	-	-	-	-
45 - 49	-	-	-	-	-	-	-	-
50 - 54	-	-	-	-	-	-	-	-
55 - 59	-	-	1	-	-	-	-	1
60 - 64	-	-	-	-	-	-	-	-
65 & over	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	1
Average Age						55.00 years		
Average Service						11.00 years		

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

Pension Benefit Guaranty Corporation

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

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

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

OMB No. 1210-0110

2009**This Form is Open to Public
Inspection**

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

▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.**A** Name of plan
AKERLUND & RAUSING NORTH AMERICA**B** Three-digit
plan number (PN) ▶ 002**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
A&R NORTH AMERICA, INC.**D** Employer Identification Number (EIN)
22-2781794**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 01 Day 01 Year 2009**2** Assets:

	2a	2b
a Market value.....	571909	
b Actuarial value.....		571909

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	2	150138
b For terminated vested participants.....	12	671840
c For active participants:		
(1) Non-vested benefits.....		0
(2) Vested benefits.....		114030
(3) Total active.....	2	114030
d Total.....	16	936008

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

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

5 Effective interest rate..... **5** 6.22 %**6** Target normal cost..... **6** 12587**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**

JASON L. FINE

Signature of actuary

Type or print name of actuary

HAY GROUP, INC.

Firm name

THE WANAMAKER BUILDING
100 PENN SQUARE EAST
PHILADELPHIA, PA 19107

Address of the firm

10/08/2010

Date

08-06680

Most recent enrollment number

215-861-2474

Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part 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)	0	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).....	0	0
10	Interest on item 9 using prior year's actual return of <u>-29.10</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		13449
b	Interest on (a) using prior year's effective rate of <u>5.98</u> %		804
c	Total available at beginning of current plan year to add to prefunding balance		14253
d	Portion of (c) to be added to prefunding balance.....		0
12	Reduction in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part III Funding percentages			
14	Funding target attainment percentage.....	14	61.10 %
15	Adjusted funding target attainment percentage.....	15	61.10 %
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	78.00 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	61.10 %

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
08/13/2009	12283	0			
10/12/2009	12283	0			
01/15/2010	25084	0			
03/01/2010	25084	0			
Totals ►			18(b)	74734	18(c)

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 70473
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

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

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

21 Discount rate:				
a Segment rates:	1st segment: 5.32 %	2nd segment: 6.45 %	3rd segment: 6.69 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
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	12587
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	307939	54423
b Waiver amortization installment		
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	67010
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	67010
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37	70473
38 Interest-adjusted excess contributions for current year (see instructions)	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	0
40 Unpaid minimum required contribution for all years	40	0