Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
MOTHER PARKERS TEA & COFFEE USA, LTD.

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2000

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
MOTHER PARKERS TEA & COFFEE USA, LTD.

7800 WILL ROGERS BLVD.
FT. WORTH, TX 76140

2b Employer Identification Number (EIN)
75-2833481

2c Sponsor's telephone number
817-708-1011

2d Business code (see instructions)
311900

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.	10/15/2010	MICHELLE SHANNON
	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")
MOTHER PARKERS TEA & COFFEE USA, LTD.

7800 WILL ROGERS BLVD.
FT. WORTH, TX 76140

3b Administrator's EIN
75-2833481

3c Administrator's telephone number
817-708-1011

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

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	191
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**	180
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	7
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	187
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	187
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	125
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**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 2K 3D

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

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

A Name of plan
MOTHER PARKERS TEA & COFFEE USA, LTD.

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500.
MOTHER PARKERS TEA & COFFEE USA, LTD.

D Employer Identification Number (EIN)
75-2833481

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
ING LIFE INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	PHX188	187	01/01/2009	12/31/2009

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
9092	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

ING FINANCIAL PARTNERS
909 LOCUST STREET
DES MOINES, IA 50309

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
9092			3

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	519479
5	Current value of plan's interest under this contract in separate accounts at year end	5	3807820

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☒ other ▶ UNALLOCATED ANNUITY CONTRACT

b	Balance at the end of the previous year			7b	582589
c	Additions: (1) Contributions deposited during the year	7c(1)	72479		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	17883		
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶ EE LOAN REPAYMENTS	7c(5)	18303		
	(6) Total additions			7c(6)	108665
d	Total of balance and additions (add **b** and **c(6)**)			7d	691254
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	88972		
	(2) Administration charge made by carrier	7e(2)	721		
	(3) Transferred to separate account	7e(3)	30166		
	(4) Other (specify below) ▶ NEW EE LOANS	7e(4)	45530		
	(5) Total deductions			7e(5)	165389
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	525865

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance
e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug
i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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
MOTHER PARKERS TEA & COFFEE USA, LTD.

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MOTHER PARKERS TEA & COFFEE USA, LTD.

D Employer Identification Number (EIN)
75-2833481

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

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)

ING LIFE INSURANCE AND ANNUITY CO

71-0294708

(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?
60 62 64 65 66 72	SERVICE PROVIDER	4545	Yes [X] No [ ]	Yes [X] No [ ]	5798	Yes [ ] No [X]

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ING LIFE INSURANCE AND ANNUITY CO	66	4316
(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.	
ING SEPARATE ACCOUNT D 71-0294708	SEPARATE ACCOUNT CHARGES	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

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

A Name of plan
MOTHER PARKERS TEA & COFFEE USA, LTD.

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
MOTHER PARKERS TEA & COFFEE USA, LTD.

D Employer Identification Number (EIN)
75-2833481

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: VARIABLE ANNUITY ACCOUNT D

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE & ANNUITY CO

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)
71-0294708-000	P	3807820

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

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

A Name of plan
MOTHER PARKERS TEA & COFFEE USA, LTD.

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MOTHER PARKERS TEA & COFFEE USA, LTD.

D Employer Identification Number (EIN)
75-2833481

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(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)	131575	189655
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	2631472	3807820
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	582589	525865
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	3345636	4523340
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	3345636	4523340

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	182920	
	(B) Participants	2a(1)(B)	371467	
	(C) Others (including rollovers)	2a(1)(C)	7392	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		561779
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)	6586	
	(F) Other	2b(1)(F)	17834	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		24420
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		994960
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		154
d Total income. Add all **income** amounts in column (b) and enter total	2d		1581313
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	399064	
(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)		399064
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)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	4545	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		4545
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		403609
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		1177704
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: PRICEWATERHOUSE COOPERS LLP (2) EIN: 13-4008324

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

SCHEDULE R
(Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

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

A Name of plan
MOTHER PARKERS TEA & COFFEE USA, LTD.

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MOTHER PARKERS TEA & COFFEE USA, LTD.

D Employer Identification Number (EIN)
75-2833481

Part I Distributions

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

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

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): 71-0294708

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

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

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

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

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

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

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

Mother Parker's Tea & Coffee USA Ltd.
401(k) Plan

Financial Statements
December 31, 2009

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Schedule of Assets Held at End of Year* ..... Appendix A

*No other supplemental schedules are required for the year ended December 31, 2009.

PRICEWATERHOUSECOOPERS

PricewaterhouseCoopers LLP
Chartered Accountants
PO Box 82
Royal Trust Tower, Suite 3000
Toronto Dominion Centre
Toronto, Ontario
Canada M5K 1G8
Telephone +1 416 863 1133
Facsimile +1 416 365 8215

October 12, 2010

Independent Auditors' Report

To the Administrator of
Mother Parker's Tea & Coffee USA Ltd. 401(k) Plan

We were engaged to audit the financial statements and supplemental schedule of **Mother Parker's Tea & Coffee USA Ltd. 401(k) Plan** as at December 31, 2009 and for the year then ended, as listed in the accompanying table of contents. These financial statements and supplemental schedule 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's administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in notes 3, 4 and 5 and Appendix A, which was certified by ING Life Insurance and Annuity Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan's administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan's administrator has obtained a certification from the trustee as at December 31, 2009 and for the year then ended that the information provided to the Plan's administrator by the trustee 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 and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

PricewaterhouseCoopers LLP

Chartered Accountants, Licensed Public Accountants

Toronto, Canada

"PricewaterhouseCoopers" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership, or, as the context requires, the PricewaterhouseCoopers global network or other member firms of the network, each of which is a separate legal entity.

Mother Parker's Tea & Coffee USA Ltd. 401(k) Plan

Statement of Net Assets Available for Benefits

As at December 31, 2009

	2009 $	2008 $
Assets		
Investments - at fair value (notes 3 and 4)	4,327,298	3,247,477
Receivables		
Company contributions (note 10)	4,660	19,056
Participant contributions (note 10)	10,058	40,967
Participant loans	189,656	131,575
Net assets available for benefits - at fair value	4,531,672	3,439,075
Adjustment from fair value to contract value for fully benefit responsive investment contract (note 4)	6,386	(33,416)
Net Assets Available for Benefits	4,538,058	3,405,659

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

Approved by the Plan Administrator

_____

Mother Parker's Tea & Coffee USA Ltd. 401(k) Plan

Statement of Changes in Net Assets Available for Benefits

For the year ended December 31, 2009

	2009 $	2008 $
Additions		
Investment income		
Interest	6,586	7,352
Dividends/earnings	17,834	14,216
Net appreciation in fair value of investments	994,961	-
	1,019,381	21,568
Contributions		
Participants	340,558	481,174
Company	168,524	221,139
Rollover	7,392	85,187
	516,474	787,500
	1,535,855	809,068
Deductions		
Net depreciation in fair value of investments	-	1,619,927
Benefits paid to participants	398,911	759,979
Administrative expenses (note 8)	4,545	4,880
	403,456	2,384,786
Increase (decrease) in net assets available for benefits during the year	1,132,399	(1,575,718)
Net assets available for benefits - Beginning of year	3,405,659	4,981,377
Net assets available for benefits - End of year	4,538,058	3,405,659

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

1 Description of plan

The following description of Mother Parker's Tea & Coffee USA Ltd. 401(k) Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions. The Plan is sponsored and administered by Mother Parker's Tea & Coffee USA Ltd. (the Company). The Plan's trustee is ING Life Insurance and Annuity Company (ING).

General

The Plan is a defined contribution pension plan for non-union employees of the Company who have completed three months of service, are age 18 or older and are not non-residents. Eligible participants may enter the Plan on the first day of each quarter (January 1, April 1, July 1 or October 1). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions

Participants may elect to contribute a percentage of pre-tax annual compensation, as defined in the Plan agreement. Participants direct the investment of their contributions into various investment options offered by the Plan. The Company contributes 100% of the participant's contributions up to 3% of base salary and 50% of the next 2% of base salary, as defined in the Plan agreement. The matching Company contribution is invested consistent with participant investment choices. Certain of the Plan's administrative expenses are absorbed by the Company.

Participant accounts

Each participant's account is credited with the participant's contributions, the Company's matching contributions, earnings from the individual participant's self-directed investment and an allocation of administrative expenses. Allocations are based on the participant's earnings or account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting of Company matching contributions

Company matching contributions are not subject to a vesting schedule as they vest immediately upon a participant earning one year of service (minimum 1,000 hours of service during a Plan year).

Vesting of Company profit-sharing contributions

At the Company's discretion, an employer profit-sharing contribution may be made, with vesting thereon based on years of continuous service, as defined below:

Less than 1 year	0%
Greater than 1 year but less than 2 years	20%
Greater than 2 years but less than 3 years	40%
Greater than 3 years but less than 4 years	60%
Greater than 4 years but less than 5 years	80%
Greater than 5 years	100%

As at December 31, 2009, the Company has not made any employer profit-sharing contributions to the Plan.

Participant loans

Participants may borrow from their accounts a minimum of $1,000. Any new loans, when added to the outstanding balance of all other participant loans, will be limited to the lesser of:

- $50,000, reduced by the excess, if any, of the highest outstanding balance of loans from the Plan during the one-year period ending on the day before the date of the new loan over the current outstanding balance of loans as of the date of the new loan; or

- one-half of the vested interest in the Plan.

Participant loans bear interest at rates that are commensurate with prevailing local rates, as determined semi-annually by the Plan's administrator. Principal and interest are paid through regular payroll deductions or through transfers of the same amount to other 401(k) plans.

Payment of benefits

On exiting the Plan due to death, disability, retirement or termination of employment, a participant may elect to receive a lump sum amount equal to the value of the participant's vested interest in his or her account or transfer the equivalent amount to another plan.

Forfeited accounts

Forfeited non-vested accounts can be used to reduce future Company contributions.

2 Summary of significant accounting policies

Basis of accounting

These financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and the disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

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Accrued payment of benefits

Benefits are accrued for members of the Plan who have filed a distribution request form selecting how their benefits are to be paid as of the year-end date, but who had not received payment prior to that date.

Administrative expenses

Administrative expenses may be paid out of the Plan unless paid by the Company. Such expenses shall include any expenses incidental to the functioning of the Plan's administrator, fees of account, counsel, investment management and other specialist costs.

New accounting pronouncements

Financial Accounting Standards Board (FASB) codification

In June 2009, the FASB issued Accounting Standards Codification and the Hierarchy of Generally Accepted Accounting Principles. This standard replaced the Hierarchy of Generally Accepted Accounting Principles, and establishes the FASB Accounting Standards Codification (Codification) as the course of authoritative accounting principles recognized by the FASB to be applied by non-governmental entities in the preparation of financial statements in conformity with U.S. generally accepted accounting principles (U.S. GAAP). The Codification became the exclusive authoritative reference at September 30, 2009. Updates to the Codification Standards are issued as Accounting Standard Updates (ASU's) by the FASB. The adoption of the Codification does not impact the Fund's financial statements except for references made to authoritative accounting literature in the footnotes.

ASC 820

On February 12, 2008, the FASB issued FASB Staff Position No. ASC 820 (formerly known as FAS No. 157), which delayed the effective date of ASC Statement No. 820, "Fair Value Measurements", for non-financial assets and non-financial liabilities, except for items that are recognized or disclosed at fair value in the financial statements on a recurring basis (at least annually). This expanded disclosure was required to be applied to non-financial assets and non-financial liabilities that periodically remeasured at fair value under US GAAP. As the Plan has no such non-financial assets and non-financial liabilities which are fair valued under U.S. GAAP, the extension of this disclosure has no impact on the Plan.

ASC 855 – Subsequent events (formerly known as FAS 165)

In May, 2009, the FASB issued ASC 855 to establish general standards of accounting for and disclosure of events occurring after the balance sheet date but before financial statements are issued. ASC 855 is effective for fiscal years ending on or after June 15, 2009 (note 12).

3 Investments

The following presents the fair value of investments that represent 5% or more of the Plan's net assets at either December 31, 2009 or 2008:

		2009 $	2008 $
Oppenheimer Funds	Oppenheimer Developing Markets	656,172	378,177
ING*	ING Fixed Account	519,479	616,005
American Funds	Growth Fund of America	484,395	352,577
Baron Funds	Baron Asset Fund	404,699	282,034
Fidelity Funds	Fidelity VIP Contrafund Portfolio	431,122	275,349
Franklin/Templeton Funds	Pioneer Strategic Income	268,750	-
ING*	ING JP Morgan Mid Capital Value	243,249	183,264

*Denotes party-in-interest.

The information in the above table has been certified as to its completeness and accuracy by ING.

4 Investment contract with insurance company

The Plan has an investment contract, ING Fixed Account with a contract value of $525,865 (2008 - $582,589) with ING. The underlying contract is considered to be fully benefit responsive with no restrictions on the use of Plan assets nor are there any valuation reserves recorded to adjust contract amounts.

The average yield based on actual earnings for the contract for the year ended December 31, 2009 was 3.05% (2008 - 3.55%) and the guaranteed minimum crediting interest rate was 3.00% (2008 - 3.55%).

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (i) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan); (ii) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions; or (iii) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan's administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

5 Summary of information certified by trustee

The Plan's administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, ING, the trustee of the Plan, has certified the following information as complete and accurate as at December 31, 2009. The following information has been relied on in the preparation of the financial statements:

- investment balances at contract and fair value, in the aggregate and by fund, as at December 31, 2009;
- interest and dividend income credited to the Plan, in the aggregate and by fund, for the year ended December 31, 2009;
- net appreciation in the fair value of Plan investments, including gain or loss on sales by fund, in the aggregate and by fund, for the year ended December 31, 2009; and
- purchases and sales of investments for the year ended December 31, 2009.

6 Fair value measurements

ASC 820 establishes a framework for measuring fair value. This 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 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; and
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

Level 3 - inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

				2009 Assets at fair value
	Level 1 $	**Level 2 $**	**Level 3 $**	**Total $**
Mutual funds	3,807,819	-	-	3,807,819
Guaranteed investment contract	-	-	519,479	519,479
Participant loans	-	-	189,656	189,656
	3,807,819	-	709,135	4,516,954

				2008 Assets at fair value
	Level 1 $	**Level 2 $**	**Level 3 $**	**Total $**
Mutual funds	2,631,472	-	-	2,631,472
Guaranteed investment contract	-	616,005	-	616,005
Participant loans	-	-	131,575	131,575
	2,631,472	616,005	131,575	3,379,052

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year:

	2009	
	Guaranteed investment contract $	**Participant loans $**
Balance - Beginning of year	-	131,575
Plan transfers	616,005	-
Unrealized gains (losses) relating to instruments still held at the reporting date	(39,802)	-
Purchases, sales, issuances and settlements - net	(56,724)	58,081
Balance - End of year	519,479	189,656

The Company transferred certain Plan assets from Level 2 to Level 3 of the fair value hierarchy, during the year, to reflect additional information with respect to the significant inputs to the fair value measurement.

7 Plan termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of Plan termination, all affected participants' combined accounts shall become 100% vested and shall not thereafter be subject to forfeiture, and all unallocated amounts, including forfeitures, shall be allocated to the accounts of all participants.

8 Related party transactions

Certain Plan investments are shares of mutual funds and collective investment funds managed by ING. ING is the trustee of the Plan. The Department of Labor considers that these transactions qualify as exempt party-in-interest transactions, therefore, they do not appear on the Plan's Form 5500 or the related supplemental schedules. Fees paid by the Plan in 2009 for these investment management services amounted to $4,545 (2008 - $4,880).

9 Tax status

The Internal Revenue Service has determined and informed the Company by a letter dated November 7, 2001 that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (the IRC). The Plan has not been amended since receiving the determination letter. The Plan's administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

10 Reconciliation of financial statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500:

	2009 $	2008 $
Net assets available for benefits, per financial statements	4,538,058	3,405,659
Less: Contributions receivable - End of year	14,718	60,023
	4,523,340	3,345,636

11 Risks and uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

12 Subsequent events

The Company has evaluated subsequent events after the balance sheet date of December 31, 2009 through October 12, 2010, the date the financial statements were issued. During this period the Company has not identified any subsequent events requiring recognition or disclosure.

Mother Parker's Tea & Coffee USA Ltd. 401(k) Plan

Appendix A

Schedule of Assets Held at End of Year
Form 5500, Schedule H, Part IV, Line 4i
(Unaudited)
As at December 31, 2009

Identity of issuer, borrower, lessor or similar party	**Description of investment**	**Contract/fair value $**
Oppenheimer Funds	Oppenheimer Developing Markets	656,172
ING*	ING Fixed Account	525,865
American Funds	Growth Fund of America	484,395
Fidelity Funds	Fidelity VIP Contrafund Portfolio	431,122
Baron Funds	Baron Asset Fund	404,699
Franklin/Templeton Funds	Pioneer Strategic Income	268,750
ING*	ING JP Morgan Mid Capital Value	243,249
American Funds	American Balanced Fund	169,776
American Funds	Washington Mutual Investors Fund	164,597
ING*	ING Marsico Growth Portfolio	151,711
American Funds	New Perspective Fund	137,104
ING*	ING Intermediate Bond Fund	111,308
American Funds	American Funds Euro Pacific	105,092
ING*	ING VP Money Market Portfolio	97,797
ING*	ING Global Real Estate	96,588
Pioneer Funds	Pioneer Fund	71,586
CRM Funds	CRM Mid Capital Value Fund	62,463
ING*	ING Solution 2025 Portfolio	39,645
ING*	ING American Century Small-Mid Capital Value	35,429
ING*	ING Solution 2045 Portfolio	29,765
ING*	ING Baron Small Capital Growth Portfolio	23,273
ING*	ING Solution Income Portfolio	13,883
Pioneer Funds	Pioneer Equity Income Fund	8,964
ING*	ING Solution 2035 Portfolio	451
Participant loans	Interest rates of 5% - 10.5%	189,656
		4,523,340

***Denotes party-in-interest.**

Cost information is not required for participant-directed investments and therefore is not included.

The information in Appendix A has been certified as to its completeness and accuracy by the trustee.

Attachment to 2009 Form 5500
Schedule H, line 4i - Schedule of Assets
(Held at End of Year)

Mother Parker's Tea & Coffee USA LTD 401(k) Plan
EIN# 75-2833481
Plan# 001
As Of December 31, 2009

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity date	(d)Cost	(e) Current Value
	AMERICAN FUNDS	American Funds Am Balanced R3		$169,776
	AMERICAN FUNDS	American Funds EuroPacific R3		$105,092
	AMERICAN FUNDS	American Funds Growth Fnd R3		$484,395
	AMERICAN FUNDS	AmFds NPF R3		$137,104
	BARON FUNDS	Baron Asset Fund - Retail Shar		$404,699
	CRM FUNDS	CRM Mid Cap Value Fund		$62,463
	FIDELITY FUNDS	Fidelity VIP Contrafund Port-I		$431,122
*	ING Life Insurance And Annuity Company	ING Am Cent SmMidCap-Init		$35,429
*	ING Life Insurance And Annuity Company	ING Baron Sm Cap Gr Port		$23,273
*	ING Life Insurance And Annuity Company	ING Fixed Account		$525,865
*	ING Life Insurance And Annuity Company	ING Global Real Estate Fd-A		$96,588
*	ING Life Insurance And Annuity Company	ING INTERMEDIATE BOND FUND		$111,308
*	ING Life Insurance And Annuity Company	ING JPMORGAN MD CP VAL		$243,249
*	ING Life Insurance And Annuity Company	ING Marsico Growth Port		$151,711
*	ING Life Insurance And Annuity Company	ING Money Market Port-Cl I		$97,797
*	ING Life Insurance And Annuity Company	ING Solution 2025 Port-Adv		$39,645
*	ING Life Insurance And Annuity Company	ING Solution 2035 Port-Adv		$451
*	ING Life Insurance And Annuity Company	ING Solution 2045 Port-Adv		$29,765
*	ING Life Insurance And Annuity Company	ING Solution Income Port-Adv		$13,883
	OPPENHEIMER FUNDS	OPPENHEIMER DEVELOPING MARKETS		$656,172
		Pioneer Equity Income Fd-Y		$8,964
	PIONEER FUNDS	Pioneer Fund		$71,586
	FRANKLIN/TEMPLETON FUNDS	Pioneer Stratgic Incme - Cls Y		$268,750
	AMERICAN FUNDS	WASHINGTON MUTUAL INVEST		$164,597
		Participant Loans - Rates 5.00% to 10.50%		$189,655
		TOTAL		$4,523,341

* denotes party-in-interest
Column (d) is not required as the Plan's investments are totally participant directed

Mother Parker's Tea & Coffee USA Ltd.
401(k) Plan

Financial Statements
December 31, 2009

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*No other supplemental schedules are required for the year ended December 31, 2009.

PRICEWATERHOUSECOOPERS

PricewaterhouseCoopers LLP
Chartered Accountants
PO Box 82
Royal Trust Tower, Suite 3000
Toronto Dominion Centre
Toronto, Ontario
Canada M5K 1G8
Telephone +1 416 863 1133
Facsimile +1 416 365 8215

October 12, 2010

Independent Auditors' Report

To the Administrator of
Mother Parker's Tea & Coffee USA Ltd. 401(k) Plan

We were engaged to audit the financial statements and supplemental schedule of **Mother Parker's Tea & Coffee USA Ltd. 401(k) Plan** as at December 31, 2009 and for the year then ended, as listed in the accompanying table of contents. These financial statements and supplemental schedule 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's administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in notes 3, 4 and 5 and Appendix A, which was certified by ING Life Insurance and Annuity Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan's administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan's administrator has obtained a certification from the trustee as at December 31, 2009 and for the year then ended that the information provided to the Plan's administrator by the trustee 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 and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

PricewaterhouseCoopers LLP

Chartered Accountants, Licensed Public Accountants

Toronto, Canada

"PricewaterhouseCoopers" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership, or, as the context requires, the PricewaterhouseCoopers global network or other member firms of the network, each of which is a separate legal entity.

Mother Parker's Tea & Coffee USA Ltd. 401(k) Plan

Statement of Net Assets Available for Benefits

As at December 31, 2009

	2009 $	2008 $
Assets		
Investments - at fair value (notes 3 and 4)	4,327,298	3,247,477
Receivables		
Company contributions (note 10)	4,660	19,056
Participant contributions (note 10)	10,058	40,967
Participant loans	189,656	131,575
Net assets available for benefits - at fair value	4,531,672	3,439,075
Adjustment from fair value to contract value for fully benefit responsive investment contract (note 4)	6,386	(33,416)
Net Assets Available for Benefits	4,538,058	3,405,659

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

Approved by the Plan Administrator

_____

Mother Parker's Tea & Coffee USA Ltd. 401(k) Plan

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In May, 2009, the FASB issued ASC 855 to establish general standards of accounting for and disclosure of events occurring after the balance sheet date but before financial statements are issued. ASC 855 is effective for fiscal years ending on or after June 15, 2009 (note 12).

3 Investments

The following presents the fair value of investments that represent 5% or more of the Plan's net assets at either December 31, 2009 or 2008:

		2009 $	2008 $
Oppenheimer Funds	Oppenheimer Developing Markets	656,172	378,177
ING*	ING Fixed Account	519,479	616,005
American Funds	Growth Fund of America	484,395	352,577
Baron Funds	Baron Asset Fund	404,699	282,034
Fidelity Funds	Fidelity VIP Contrafund Portfolio	431,122	275,349
Franklin/Templeton Funds	Pioneer Strategic Income	268,750	-
ING*	ING JP Morgan Mid Capital Value	243,249	183,264

*Denotes party-in-interest.

The information in the above table has been certified as to its completeness and accuracy by ING.

4 Investment contract with insurance company

The Plan has an investment contract, ING Fixed Account with a contract value of $525,865 (2008 - $582,589) with ING. The underlying contract is considered to be fully benefit responsive with no restrictions on the use of Plan assets nor are there any valuation reserves recorded to adjust contract amounts.

The average yield based on actual earnings for the contract for the year ended December 31, 2009 was 3.05% (2008 - 3.55%) and the guaranteed minimum crediting interest rate was 3.00% (2008 - 3.55%).

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (i) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan); (ii) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions; or (iii) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan's administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

5 Summary of information certified by trustee

The Plan's administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, ING, the trustee of the Plan, has certified the following information as complete and accurate as at December 31, 2009. The following information has been relied on in the preparation of the financial statements:

- investment balances at contract and fair value, in the aggregate and by fund, as at December 31, 2009;
- interest and dividend income credited to the Plan, in the aggregate and by fund, for the year ended December 31, 2009;
- net appreciation in the fair value of Plan investments, including gain or loss on sales by fund, in the aggregate and by fund, for the year ended December 31, 2009; and
- purchases and sales of investments for the year ended December 31, 2009.

6 Fair value measurements

ASC 820 establishes a framework for measuring fair value. This 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 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; and
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

Level 3 - inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

				2009 Assets at fair value
	Level 1 $	**Level 2 $**	**Level 3 $**	**Total $**
Mutual funds	3,807,819	-	-	3,807,819
Guaranteed investment contract	-	-	519,479	519,479
Participant loans	-	-	189,656	189,656
	3,807,819	-	709,135	4,516,954

				2008 Assets at fair value
	Level 1 $	**Level 2 $**	**Level 3 $**	**Total $**
Mutual funds	2,631,472	-	-	2,631,472
Guaranteed investment contract	-	616,005	-	616,005
Participant loans	-	-	131,575	131,575
	2,631,472	616,005	131,575	3,379,052

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year:

	2009	
	Guaranteed investment contract $	**Participant loans $**
Balance - Beginning of year	-	131,575
Plan transfers	616,005	-
Unrealized gains (losses) relating to instruments still held at the reporting date	(39,802)	-
Purchases, sales, issuances and settlements - net	(56,724)	58,081
Balance - End of year	519,479	189,656

The Company transferred certain Plan assets from Level 2 to Level 3 of the fair value hierarchy, during the year, to reflect additional information with respect to the significant inputs to the fair value measurement.

7 Plan termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of Plan termination, all affected participants' combined accounts shall become 100% vested and shall not thereafter be subject to forfeiture, and all unallocated amounts, including forfeitures, shall be allocated to the accounts of all participants.

8 Related party transactions

Certain Plan investments are shares of mutual funds and collective investment funds managed by ING. ING is the trustee of the Plan. The Department of Labor considers that these transactions qualify as exempt party-in-interest transactions, therefore, they do not appear on the Plan's Form 5500 or the related supplemental schedules. Fees paid by the Plan in 2009 for these investment management services amounted to $4,545 (2008 - $4,880).

9 Tax status

The Internal Revenue Service has determined and informed the Company by a letter dated November 7, 2001 that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (the IRC). The Plan has not been amended since receiving the determination letter. The Plan's administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

10 Reconciliation of financial statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500:

	2009 $	2008 $
Net assets available for benefits, per financial statements	4,538,058	3,405,659
Less: Contributions receivable - End of year	14,718	60,023
	4,523,340	3,345,636

11 Risks and uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

12 Subsequent events

The Company has evaluated subsequent events after the balance sheet date of December 31, 2009 through October 12, 2010, the date the financial statements were issued. During this period the Company has not identified any subsequent events requiring recognition or disclosure.

Mother Parker's Tea & Coffee USA Ltd. 401(k) Plan

Appendix A

Schedule of Assets Held at End of Year
Form 5500, Schedule H, Part IV, Line 4i
(Unaudited)
As at December 31, 2009

Identity of issuer, borrower, lessor or similar party	**Description of investment**	**Contract/fair value $**
Oppenheimer Funds	Oppenheimer Developing Markets	656,172
ING*	ING Fixed Account	525,865
American Funds	Growth Fund of America	484,395
Fidelity Funds	Fidelity VIP Contrafund Portfolio	431,122
Baron Funds	Baron Asset Fund	404,699
Franklin/Templeton Funds	Pioneer Strategic Income	268,750
ING*	ING JP Morgan Mid Capital Value	243,249
American Funds	American Balanced Fund	169,776
American Funds	Washington Mutual Investors Fund	164,597
ING*	ING Marsico Growth Portfolio	151,711
American Funds	New Perspective Fund	137,104
ING*	ING Intermediate Bond Fund	111,308
American Funds	American Funds Euro Pacific	105,092
ING*	ING VP Money Market Portfolio	97,797
ING*	ING Global Real Estate	96,588
Pioneer Funds	Pioneer Fund	71,586
CRM Funds	CRM Mid Capital Value Fund	62,463
ING*	ING Solution 2025 Portfolio	39,645
ING*	ING American Century Small-Mid Capital Value	35,429
ING*	ING Solution 2045 Portfolio	29,765
ING*	ING Baron Small Capital Growth Portfolio	23,273
ING*	ING Solution Income Portfolio	13,883
Pioneer Funds	Pioneer Equity Income Fund	8,964
ING*	ING Solution 2035 Portfolio	451
Participant loans	Interest rates of 5% - 10.5%	189,656
		4,523,340

***Denotes party-in-interest.**

Cost information is not required for participant-directed investments and therefore is not included.

The information in Appendix A has been certified as to its completeness and accuracy by the trustee.