

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 <u>01/01/2008</u> and ending <u>12/31/2008</u>			
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 <u>PROGRESSIVE PLASTICS INC CASH BALANCE PLAN AND TRUST</u>	1b Three-digit plan number (PN) ►	<u>004</u>	
	1c Effective date of plan	<u>01/01/2000</u>	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>PROGRESSIVE PLASTICS, INC</u> <u>14801 EMERY AVENUE</u> <u>CLEVELAND, OH 44135-1476</u>	2b Employer Identification Number (EIN) <u>34-1537448</u>	2c Sponsor's telephone number <u>216-252-5595</u>	2d Business code (see instructions) <u>326100</u>

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	<u>Filed with authorized/valid electronic signature.</u>	<u>10/26/2010</u>	<u>ANTHONY BUSA</u>
	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

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

Form 5500 (2009)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") PROGRESSIVE PLASTICS, INC 14801 EMERY AVENUE CLEVELAND, OH 44135-1476	3b Administrator's EIN 34-1537448 3c Administrator's telephone number 216-252-5595
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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	52
b Retired or separated participants receiving benefits.....	6b	
c Other retired or separated participants entitled to future benefits.....	6c	34
d Subtotal. Add lines 6a , 6b , and 6c	6d	86
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	
f Total. Add lines 6d and 6e	6f	86
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	2

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 1C 1D 1G

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

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

a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☐ H (Financial Information) (2) ☒ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☐ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)
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PROGRESSIVE PLASTICS, INC. CASH BALANCE PLAN AND TRUST

Schedule SB, line 26

Schedule of Active

Participant Data

Employer Identification Number 34-1537448 Plan Number 004

As of January 1, 2008

Attained Age	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
Under 25	3	4	0	0	0	0	0	0	0	0
25 to 29	0	2	0	0	0	0	0	0	0	0
30 to 34	0	3	1	0	0	0	0	0	0	0
35 to 39	0	1	1	1	0	0	0	0	0	0
40 to 44	0	2	1	2	0	0	0	0	0	0
45 to 49	0	3	2	3	0	0	0	0	0	0
50 to 54	0	7	2	2	0	0	1	0	0	0
55 to 59	0	0	0	1	1	0	0	0	0	1
60 to 64	0	1	1	1	1	0	0	0	0	0
65 to 69	0	0	1	2	1	0	0	0	0	0
70 & Up	0	0	0	0	0	0	0	0	0	0

PROGRESSIVE PLASTICS, INC. CASH BALANCE PLAN AND TRUST

Assumptions and Methods used in Valuation As of January 1, 2008

Assumption	For Funding	Per Plan	For 417(e)	For Recommended
Interest Discount Rates	First Segment Rate 5.31%	Preretirement 4.77%	First Segment Rate 4.58%	Preretirement 5.00%
	Second Segment Rate 5.92%	Postretirement 4.77%	Second Segment Rate 4.00%	Postretirement 5.00%
	Third Segment Rate 6.43%		Third Segment Rate 4.00%	
Effective rate	5.93%			
Turnover	None	N/A	N/A	None
Preretirement Mortality	None	None	None	None
Disability	None	N/A	N/A	None
Future Salary Increases	None	N/A	N/A	None
Assumed Retirement	Normal Retirement	N/A	N/A	Normal Retirement
Assumed Benefit Form	Percent Assumed Plan Normal Form 0% Percent Assumed Lump Sum 100% Percent Assumed Life Only 0% Percent Assumed Joint and Survivor 0%			
Postretirement Mortality	94GAR	94GAR	94GAR	Male - 71IAM M Female - 71IAM M5
Actuarial Value of Assets	Market Value	N/A	N/A	Market Value
Cost Method	Mandated	N/A	N/A	Entry Age Normal

**SCHEDULE SB
(Form 5500)**

Department of the Treasury
Internal Revenue Service
Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

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

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

▶ **Attach to Form 5500 or 5500-EZ if applicable. (See instructions.)**

Official Use Only

OMB No. 1210-0110

2008

**This Form is Open to
Public Inspection**

For calendar plan year 2008 or fiscal plan year beginning 01/01/2008 and ending 12/31/2008

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

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

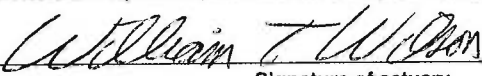
A Name of plan PROGRESSIVE PLASTICS INC CASH BALANCE PLAN AND TRU	B Three-digit plan number (PN) ▶ 004
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ. PROGRESSIVE PLASTICS, INC	D Employer Identification Number (EIN) 34-1537448
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☒ Prior 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 2008		
2 Assets:		
a Market value	2a	2546067
b Actuarial value	2b	2546067
3 Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 0	0
b For terminated vested participants	3b 34	15252
c For active participants:		
(1) Non-vested benefits	3c(1)	7374
(2) Vested benefits	3c(2)	2825843
(3) Total active	3c(3) 52	2833217
d Total	3d 86	2848469
4 If the plan is in at-risk status, check the box and complete lines 4a and 4b	▶ ☐	
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	5.93%
6 Target normal cost	6	339540

Statement by Enrolled Actuary

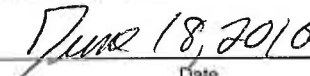
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable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

SIGN HERE 
Signature of actuary

WILLIAM T. WILSON
Type or print name of actuary

TRINITY PENSION CONSULTANTS
Firm name

2735 CRAWFIS BLVD.
FAIRLAWN OH 44333
Address of the firm


Date
08-04249
Most recent enrollment number
330-869-3747
Telephone number (including area code)

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

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

v11.3

Schedule SB (Form 5500) 2008

Part II Beginning of year carryover and prefunding balances (See instructions.)

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	N/A	N/A
8 Portion used to offset prior year's funding requirement (line 35 from prior year)	N/A	N/A
9 Amount remaining (line 7 minus line 8)	257960	N/A
10 Interest on line 9 using prior year's actual return of %	N/A	N/A
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (line 38 from prior year)		N/A
b Interest on line 11a using prior year's effective rate of %		N/A
c Total available at beginning of current plan year to add to prefunding balance. .		N/A
d Portion of line 11c to be added to prefunding balance		N/A
12 Reduction in balances due to elections or deemed elections	177875	N/A
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	80085	N/A

Part III Funding percentages

14 Funding target attainment percentage	14	86.57%
15 Adjusted funding target attainment percentage	15	86.57%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to offset current year's funding requirement	16	147.51%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

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
09/15/2009	505364	0			
Totals ▶ 18(b)				505364	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 benefit restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year, adjusted to valuation date	19c	403515

20 Quarterly contributions and liquidity shortfall(s):

a Did the plan have a "funding shortfall" for the prior year?	Yes	☒ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	Yes	No
c If line 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:	1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
a Segment rates:	5.31 %	5.92 %	6.43 %	
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions)	☒ Prescribed -- combined	☐ Prescribed -- separate	☐ Substitute	

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachments	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 (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	339540
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	382487	63975
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount.	33	
34 Total funding requirement before reflecting carryover/prefunding balances (line 31 + line 32a + line 32b - line 33)	34	403515
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (line 34 minus line 35)	36	403515
37 Contributions allocated toward minimum required contribution for current year, adjusted to valuation date (line 19c)	37	403515
38 Interest-adjusted excess contributions for current year (see instructions)	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40 Unpaid minimum required contribution for all years	40	0

**SCHEDULE SB
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

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

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

► **Attach to Form 5500 or 5500-EZ if applicable. (See instructions.)**

Official Use Only

OMB No. 1210-0110

2008

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For calendar plan year 2008 or fiscal plan year beginning 01/01/2008 and ending 12/31/2008

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

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

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2 Assets:			
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3 Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	0	0
b For terminated vested participants	3b	34	15252
c For active participants:			
(1) Non-vested benefits	3c(1)		7374
(2) Vested benefits	3c(2)		2825843
(3) Total active	3c(3)	52	2833217
d Total	3d	86	2848469
4 If the plan is in at-risk status, check the box and complete lines 4a and 4b		☐	
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	5.93%	
6 Target normal cost	6	339540	

Statement by Enrolled Actuary

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

**SIGN
HERE**

Signature of actuary

WILLIAM T. WILSON

Type or print name of actuary

TRINITY PENSION CONSULTANTS

Firm name

2735 CRAWFIS BLVD.
FAIRLAWN

OH 44333

Address of the firm

10/14/2010

Date

08-04249

Most recent enrollment number

330-869-3747

Telephone number (including area code)

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

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

v11.3

Schedule SB (Form 5500) 2008

Part II Beginning of year carryover and prefunding balances (See instructions.)

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	N/A	N/A
8 Portion used to offset prior year's funding requirement (line 35 from prior year)	N/A	N/A
9 Amount remaining (line 7 minus line 8)	257960	N/A
10 Interest on line 9 using prior year's actual return of %	N/A	N/A
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (line 38 from prior year)		N/A
b Interest on line 11a using prior year's effective rate of %		N/A
c Total available at beginning of current plan year to add to prefunding balance ..		N/A
d Portion of line 11c to be added to prefunding balance		N/A
12 Reduction in balances due to elections or deemed elections	177875	N/A
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	80085	N/A

Part III Funding percentages

14 Funding target attainment percentage	14	86.57%
15 Adjusted funding target attainment percentage	15	86.57%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to offset current year's funding requirement	16	147.51%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/15/2009	505364	0			
Totals ▶			18(b)	505364	18(c) 0

19 Discounted employer contributions -- see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contribution from prior years	19a	0
b Contributions made to avoid benefit restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year, adjusted to valuation date	19c	403515

20 Quarterly contributions and liquidity shortfall(s):

a Did the plan have a "funding shortfall" for the prior year?	☐ Yes	☒ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes	☐ No
c If line 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:	1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
a	Segment rates:	5.31 %	5.92 %	6.43 %	
b	Applicable month (enter code)				21b 0
22	Weighted average retirement age				22 64
23	Mortality table(s) (see instructions) ☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute				

Part VI Miscellaneous items

24	Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No
25	Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No
26	Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment ..	☒ Yes	☐ No
27	If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachments	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 (line 19a)	29	0
30	Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum required contribution for current year

31	Target normal cost, adjusted, if applicable (see instructions)	31	339540
32	Amortization installments:	Outstanding Balance	Installment
a	Net shortfall amortization installment	382487	63975
b	Waiver amortization installment	0	0
33	If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34	Total funding requirement before reflecting carryover/prefunding balances (line 31 + line 32a + line 32b - line 33)	34	403515
35	Balances used to offset funding requirement. . .	Carryover balance 0	Prefunding balance
36	Additional cash requirement (line 34 minus line 35)	36	403515
37	Contributions allocated toward minimum required contribution for current year, adjusted to valuation date (line 19c)	37	403515
38	Interest-adjusted excess contributions for current year (see instructions)	38	0
39	Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40	Unpaid minimum required contribution for all years	40	0

PROGRESSIVE PLASTICS, INC. CASH BALANCE PLAN AND TRUST

Summary of Major Plan Provisions As of January 1, 2008

Plan effective date	January 1, 2000														
Plan Year	January 1 to December 31														
Eligibility	Employees are eligible to enter on the day of that is coincident with or next following the date the participant is hired														
Normal Retirement	All participants are eligible to retire upon attainment of age 64														
Normal Retirement Benefit	<p>Upon retirement a participant will be entitled to a benefit payable in the normal form which is equal to the following:</p> <table><tr><td>Group</td><td>% Comp</td><td>Flat \$</td></tr><tr><td>1</td><td>0.00%</td><td>\$172,000</td></tr><tr><td>2</td><td>0.00%</td><td>\$199,000</td></tr><tr><td>3</td><td>1.00%</td><td>\$200</td></tr></table> <p>The benefit is then the actuarial equivalent of the hypothetical account balance at normal retirement, accumulated with hypothetical interest at the rate of 4.77% per year</p> <p>In no event is the benefit less than the Top Heavy minimum benefit of 0.5% of final average compensation</p> <p>per year of participation to a maximum of 10 years of credit</p> <p>In no event is the benefit greater than 100% of final average compensation</p> <p>Reduced for years of service less than 10</p> <p>or greater than \$15416</p> <p>Reduced for years of participation less than 10 with the dollar limit reduced for payment prior to 62, and increased for payment after 65</p>			Group	% Comp	Flat \$	1	0.00%	\$172,000	2	0.00%	\$199,000	3	1.00%	\$200
Group	% Comp	Flat \$													
1	0.00%	\$172,000													
2	0.00%	\$199,000													
3	1.00%	\$200													
Normal Form	A monthly benefit payable for the life of the participant														
Accrued Benefit	The accrued benefit is the benefit based upon service and compensation to the date of determination														
Termination Benefit	<p>Upon termination for any reason other than death, disability or retirement, a participant shall be entitled to a portion of their accrued benefit, in accordance with the following schedule:</p> <table><tr><td>Years of Credit</td><td>Percent Vested</td></tr><tr><td>1</td><td>0</td></tr><tr><td>2</td><td>0</td></tr><tr><td>3</td><td>100</td></tr></table>			Years of Credit	Percent Vested	1	0	2	0	3	100				
Years of Credit	Percent Vested														
1	0														
2	0														
3	100														

PROGRESSIVE PLASTICS, INC. CASH BALANCE PLAN AND TRUST

Schedule SB, line 32

Schedule of

Amortization Bases

Employer Identification Number 34-1537448 Plan Number 004

As of January 1, 2008

Type of Base	Present Value	Initial Valuation Date	Years Remaining	Amortization Installment
Shortfall	382,487	1/1/2008	7	63,975
Total	382,487			63,975