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 04/01/2008 and ending 03/31/2009

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;
- [X] 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
ROCKVIEW DAIRIES, INC.

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 04/01/1981

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
ROCKVIEW DAIRIES, INC.

7011 STEWART AND GRAY ROAD
DOWNEY, CA 90241

7011 STEWART AND GRAY ROAD
DOWNEY, CA 90241

2b Employer Identification Number (EIN)
95-2544578

2c Sponsor's telephone number
562-927-5511

2d Business code (see instructions)
311500

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.	12/15/2010	AMOS DEGROOT
	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")
ROCKVIEW DAIRIES, INC.

7011 STEWART AND GRAY ROAD
DOWNEY, CA 90241

3b Administrator's EIN
95-2544578

3c Administrator's telephone number
562-927-5511

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**	428
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**	224
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	227
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	451
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	451
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	347
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	7
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 2H 2J 2K

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	___	**A** (Insurance Information)
(4)	X		**C** (Service Provider Information)
(5)	X		**D** (DFE/Participating Plan Information)
(6)	X		**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 04/01/2008 and ending 03/31/2009

A Name of plan
ROCKVIEW DAIRIES, INC.

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500.
ROCKVIEW DAIRIES, INC.

D Employer Identification Number (EIN)
95-2544578

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
JOHN HANCOCK LIFE INSURANCE CO.

(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	Policy or contract year (g) To
01-0233346	65838	61267	190	04/01/2008	03/31/2009

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
8717	3436

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
UBS FINANCIAL SVCS INS AGENCY INC.
301 EAST OCEAN BLVD, SUITE 1600
LONG BEACH, CA 90802

(b) Amount of sales and base commissions paid	Fees and other commissions paid (c) Amount	Fees and other commissions paid (d) Purpose	(e) Organization code
8717		BROKER COMMISSION	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
QUALIFIED BENEFITS
21021 VENTURA BLVD, SUITE 100
WOODLAND HILLS, CA 91364

(b) Amount of sales and base commissions paid	Fees and other commissions paid (c) Amount	Fees and other commissions paid (d) Purpose	(e) Organization code
	2164	TPA COMPENSATION	5

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

PACIFIC INVESTMENT MANAGEMENT CO.
840 NEWPORT CENTER DRIVE, SUITE 100
NEWPORT BEACH, CA 92260

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
	248	REDEMPTION FEES	6

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

VANGUARD GROUP INVESTOR INFO. DEPT.
P O BOX 2600
VALLEY FORGE, PA 19482-2600

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
	1024	REDEMPTION FEES	6

(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	65022
5	Current value of plan's interest under this contract in separate accounts at year end	5	2003396

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.	6d	

Specify nature of costs ▶

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 ▶

b	Balance at the end of the previous year			7b	32779
c	Additions: (1) Contributions deposited during the year	7c(1)	3198		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	2203		
	(4) Transferred from separate account	7c(4)	27391		
	(5) Other (specify below)	7c(5)			
	▶				
	(6) Total additions			7c(6)	32792
d	Total of balance and additions (add **b** and **c(6)**)			7d	65571
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)	427		
	(3) Transferred to separate account	7e(3)	114		
	(4) Other (specify below)	7e(4)	8		
	▶ NEG. MKT. VALUE ADJUSTMENT				
	(5) Total deductions			7e(5)	549
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	65022

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 04/01/2008 and ending 03/31/2009

A Name of plan
ROCKVIEW DAIRIES, INC.

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
ROCKVIEW DAIRIES, INC.

D Employer Identification Number (EIN)
95-2544578

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

JOHN HANCOCK USA

P.O. BOX 600
BUFFALO, NY 14201

01-0233346

(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?
15	RECORDKEEPER	20403	Yes [ ] No [X]	Yes [ ] No [X]	0	Yes [ ] No [ ]

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

JAMES M. SWORZYN, CPA

23603 PARK SORRENTO, SUITE 104
CALABASAS, CA 91302

95-4413533

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	ACCOUNTANT	11511	Yes [ ] No [X]	Yes [ ] No [X]	0	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
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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(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 04/01/2008 and ending 03/31/2009

A Name of plan
ROCKVIEW DAIRIES, INC.

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
ROCKVIEW DAIRIES, INC.

D Employer Identification Number (EIN)
95-2544578

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: LIFESTYLE AGGRESSIVE

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

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)
01-0233346-000	P	227130

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

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)
01-0233346-000	P	431590

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

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)
01-0233346-000	P	95023

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

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)
01-0233346-000	P	17899

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

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)
01-0233346-000	P	50905

a Name of MTIA, CCT, PSA, or 103-12 IE: ALLIANZ RCM TECH FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

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)
01-0233346-000	P	8342

a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE SCI & TECH

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

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)
01-0233346-000	P	61403

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 61241

a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE HEALTH SCI

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 603

a Name of MTIA, CCT, PSA, or 103-12 IE: AIM SMALL CAP GROWTH

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5477

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 58297

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5321

a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP GROWTH INDEX

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1434

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 51080

a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP STOCK FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5627

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 61911

a Name of MTIA, CCT, PSA, or 103-12 IE: ALL CAP GROWTH FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13512

a Name of MTIA, CCT, PSA, or 103-12 IE: DAVIS FINANCIAL			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	464
a Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA MARSICO INTL OPPS			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	4911
a Name of MTIA, CCT, PSA, or 103-12 IE: INTL SMALL CAP FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1691
a Name of MTIA, CCT, PSA, or 103-12 IE: INTL EQUITY INDEX FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	3333
a Name of MTIA, CCT, PSA, or 103-12 IE: EUROPACIFIC GROWTH FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	10799
a Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL VALUE FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	35675
a Name of MTIA, CCT, PSA, or 103-12 IE: TEMPLETON WORLD			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	3525
a Name of MTIA, CCT, PSA, or 103-12 IE: JENNISON GROWTH			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	6515
a Name of MTIA, CCT, PSA, or 103-12 IE: THE GROWTH FUND OF AMERICA			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	11273
a Name of MTIA, CCT, PSA, or 103-12 IE: OPTIMIZED ALL CAP FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	6457

a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY CONTRAFUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	13405
a Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA VALUE & RESTRUCTURING			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	12455
a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE BLUE CHIP			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	26704
a Name of MTIA, CCT, PSA, or 103-12 IE: JOHN HANCOCK CLASSIC VALUE			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	9833
a Name of MTIA, CCT, PSA, or 103-12 IE: MFS UTILITIES			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	23774
a Name of MTIA, CCT, PSA, or 103-12 IE: DWS RREEF REAL ESTATE			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	23775
a Name of MTIA, CCT, PSA, or 103-12 IE: MUTUAL DISCOVERY			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	14980
a Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN BALANCE SHEET			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	60020
a Name of MTIA, CCT, PSA, or 103-12 IE: JPM MIDCAP VALUE FUND			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	35302
a Name of MTIA, CCT, PSA, or 103-12 IE: MUTUAL BEACON			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	8455

a Name of MTIA, CCT, PSA, or 103-12 IE: 500 INDEX FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 25977

a Name of MTIA, CCT, PSA, or 103-12 IE: DAVIS NEW YORK VENTURE

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 30013

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2902

a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE EQUITY INC

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 22910

a Name of MTIA, CCT, PSA, or 103-12 IE: LM PARTNERS GLB HIGH YIELD

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4143

a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE SPECTRUM INC

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 686

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1606

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16730

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4758

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 423530

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN SMALL-MID GROWTH

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: JH DWS MID CAP GROWTH

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: JH TEMPLETON FOREIGN SMALL CO.

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: QUANTITATIVE MID CAP FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: JH FIDELITY ADVISOR DIV GROWTH

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: JH LORD ABBETT MID CAP VALUE

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: JH WEITZ PARTNERS VALUE

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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 G (Form 5500)

Department of Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Financial Transaction Schedules

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 04/01/2008 and ending 03/31/2009

A Name of plan:
ROCKVIEW DAIRIES, INC.

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
ROCKVIEW DAIRIES, INC.

D Employer Identification Number (EIN):
95-2544578

Part I Schedule of Loans or Fixed Income Obligations in Default or Classified as Uncollectible

Complete as many entries as needed to report all loans or fixed income obligations in default or classified as uncollectible. Check box (a) if obligor is known to be a party in interest. Attach Overdue Loan Explanation for each loan listed. See Instructions.

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
[X]	EAGLE FOODS, INC. 7782 SAN FERNANDO ROAD LOS ANGELES, CA 91352	ORIG LOAN DT FEB 02-4 YRS 10 MTHS INT @ PRM+3% MAT DT MAR 1 07 DEFAULTED MAR 09. PAID IN FULL MAR 2, 2010

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest
959588	16095	56554	758754	40718	0

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
[ ]		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
[ ]		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

Part II Schedule of Leases in Default or Classified as Uncollectible

Complete as many entries as needed to report all leases in default or classified as uncollectible. Check box (a) if lessor or lessee is known to be a party in interest. Attach Overdue Lease Explanation for each lease listed. (See instructions)

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)
☐			

(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)
☐			

(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)
☐			

(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)
☐			

(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)
☐			

(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)
☐			

(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears

Part III Nonexempt Transactions

Complete as many entries as needed to report all nonexempt transactions. **Caution:** If a nonexempt prohibited transaction occurred with respect to a disqualified person, file Form 5330 with the IRS to pay the excise tax on the transaction.

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price
ROCKVIEW DAIRIES, INC.	PLAN SPONSOR	PURCHASE OF 82,941 SHARES COMMON STOCK IN AMCOM CORP IN 2001, DIRECTLY FROM PLAN SPONSOR.	172623

(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
			172623	579469	

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transactions including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price
ROCKVIEW DAIRIES, INC.	PLAN SPONSOR	ORIG LOAN DT FEB 02-4 YRS 10 MTHS INT @ PRM+3% MAT DT MAR 1 07 DEFAULTED MAR 09. PAID IN FULL MAR 2, 2010	959588

(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
				758754	

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transactions including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price
ROCKVIEW DAIRIES, INC.	PLAN SPONSOR	ASSUMED LOAN ABOVE FROM EAGLE FOODS (CUSTOMER OF PLAN SPONSOR) ON MARCH 31, 2009.	758754

(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
				758754	

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transactions including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price

(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transactions including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price

(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transactions including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price

(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

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 04/01/2008 and ending 03/31/2009

A Name of plan
ROCKVIEW DAIRIES, INC.

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
ROCKVIEW DAIRIES, INC.

D Employer Identification Number (EIN)
95-2544578

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)	330	0
(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)	120936	12180
(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)	9460124	8348309
(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)	774849	758754
(8) Participant loans	1c(8)	53910	72018
(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)	2588676	2003396
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	32779	65022
(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	13031604	11259679
	Liabilities			
g	Benefit claims payable	1g	307904	373168
h	Operating payables	1h	3500	3000
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	311404	376168
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	12720200	10883511

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)	122178	
	(B) Participants	2a(1)(B)	346516	
	(C) Others (including rollovers)	2a(1)(C)	58714	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		527408
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	61285	
	(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)	5828	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		67113
	(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)		
	(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)		

			(a) Amount	(b) Total
2b	(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)	-1116197	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-1116197
	(6) Net investment gain (loss) from common/collective trusts	2b(6)		
	(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
	(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
	(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)		-931406
c	Other income	2c		
d	Total income. Add all **income** amounts in column (b) and enter total	2d		-1453082
	Expenses			
e	Benefit payment and payments to provide benefits:			
	(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	338905	
	(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)		338905
f	Corrective distributions (see instructions)	2f		
g	Certain deemed distributions of participant loans (see instructions)	2g		
h	Interest expense	2h		10622
i	Administrative expenses: (1) Professional fees	2i(1)	11011	
	(2) Contract administrator fees	2i(2)	20903	
	(3) Investment advisory and management fees	2i(3)	2166	
	(4) Other	2i(4)		
	(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		34080
j	Total expenses. Add all **expense** amounts in column (b) and enter total	2j		383607
	Net Income and Reconciliation			
k	Net income (loss). Subtract line 2j from line 2d	2k		-1836689
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) [X] Unqualified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: MILLER, KAPLAN, ARASE & CO., LLP **(2)** EIN: 95-2036255

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		758754
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		172623
e	Was this plan covered by a fidelity bond?	4e	X		500000
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 04/01/2008 and ending 03/31/2009

A Name of plan
ROCKVIEW DAIRIES, INC.

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
ROCKVIEW DAIRIES, INC.

D Employer Identification Number (EIN)
95-2544578

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 95-3654159 01-0233346

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):

ROCKVIEW DAIRIES, INC. 401(k) PLAN

FINANCIAL STATEMENTS

MARCH 31, 2009 AND 2008

ROCKVIEW DAIRIES, INC. 401(k) PLAN

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Independent Auditors' Report

To the Participants and Plan Administrator
of the Rockview Dairies, Inc. 401(k) Plan:

We have audited the accompanying statements of net assets available for benefits of Rockview Dairies, Inc. 401 (k) Plan (the "Plan") as of March 31, 2009 and 2008, and the related statement of changes in net assets available for benefits for the year ended March 31, 2009. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of March 31, 2009 and 2008, and the changes in net assets available for benefits for the year ended March 31, 2009 in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules of loans or fixed income obligations in default or classified as uncollectible, nonexempt transactions and assets (held at end of year) are presented for the purpose of additional analysis and are not a required part of the basic financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. These supplemental schedules are the responsibility of the Plan's management. The supplemental schedules have been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Miller, Kaplan, Arase & Co., LLP

MILLER, KAPLAN, ARASE & CO., LLP

December 6, 2010

ROCKVIEW DAIRIES, INC. 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	March 31, 2009	March 31, 2008
ASSETS		
INVESTMENTS - AT FAIR VALUE		
Guaranteed Accounts	$ 65,022	$ 32,779
Hedge Funds	5,506	114,629
Money Market Funds	6,674	6,307
Note Receivable (Note 1-D)	758,754	774,849
Participant Loans	72,018	53,910
Pooled Separate Accounts	2,003,396	2,588,676
Investment in American Commissary Corporation (Note 1-D)	8,348,309	9,460,124
TOTAL INVESTMENTS	$ 11,259,679	$ 13,031,274
RECEIVABLES		
Employer Contributions	-	330
TOTAL ASSETS	$ 11,259,679	$ 13,031,604
LIABILITIES		
ACCOUNTS AND EXPENSES PAYABLE		
Accrued Expenses	$ 3,000	$ 3,500
Money Market Funds - Overdraft	-	307,904
Note Payable (Note 1-L)	373,168	-
TOTAL LIABILITIES	$ 376,168	$ 311,404
NET ASSETS AVAILABLE FOR BENEFITS	$ 10,883,511	$ 12,720,200

(Attached notes are an integral part of this statement)

EXHIBIT "B"

ROCKVIEW DAIRIES, INC. 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
APRIL 1, 2008 TO MARCH 31, 2009

ADDITIONS	
INVESTMENT INCOME (LOSS)	
Interest and Dividends	$ 67,113
Net Operating (Loss) from Investment in American Commissary Corporation	(115,397)
Net (Depreciation) of Investments:	
Hedge Funds	(4,382)
Pooled Separate Accounts	(931,406)
Investment in American Commissary Corporation	(996,418)
TOTAL INVESTMENT (LOSS)	$ (1,980,490)
OTHER ADDITIONS	
Employer Contributions	122,178
Employee Contributions	346,516
Rollovers	58,714
TOTAL ADDITIONS	$ (1,453,082)
DEDUCTIONS	
Benefits and Withdrawals	$ 338,905
Interest Expense	10,622
Administrative Expenses	34,080
TOTAL DEDUCTIONS	$ 383,607
NET (DECREASE)	$ (1,836,689)
NET ASSETS AVAILABLE FOR BENEFITS	
BEGINNING OF YEAR	12,720,200
END OF YEAR	$ 10,883,511

(Attached notes are an integral part of this statement)

NOTE 1 - DESCRIPTION OF THE PLAN

The following brief description of Rockview Dairies, Inc. 401(k) Plan (the "Plan") is provided for general information purposes only. PARTICIPANTS SHOULD REFER TO THE PLAN AGREEMENT AND/OR ANY AMENDMENTS REGARDING SPECIFIC PROVISIONS OF THE PLAN.

A. General

The Plan is a defined contribution plan covering all full-time eligible employees of Rockview Dairies, Inc. ("Rockview Dairies" or the "Company"), the Plan Sponsor. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

An employee is eligible to participate in the Plan upon reaching the age of 21 and after completing three months of service.

B. Contributions

Each year, participants may contribute up to 50% of pretax annual compensation, as defined in the Plan, subject to Internal Revenue Code ("IRC") limitations. The Company makes discretionary safe harbor matching and safe harbor non-elective contributions for all eligible employees, regardless of hours of service. Participants may also make rollover contributions of amounts received from other tax-qualified retirement plans.

C. Administration

An officer of the Company serves as trustee and directs the investments of plan assets, other than investments in self directed accounts. The trustee designated a third-party administrator, Qualified Benefits, Inc., to maintain the records of participant accounts invested in trustee directed investments. The trustee authorized John Hancock USA to serve as custodian and record keeper of participant accounts in self directed investments.

D. Trustee Directed Investments

The Plan owns 1,194,917 shares or 87% of the shares of American Commissary Corporation ("ACC"); the remaining 183,144 or 13% of the shares of the ACC are owned by Rockview Dairies, Inc., the Plan Sponsor and administrator. The Plan purchased stock in ACC from various parties beginning in March 1993 over the course of approximately eight years. During the eight year period, the Plan purchased 82,941 shares of ACC stock from Rockview Dairies for $172,623. The Plan's investment in ACC, as of March 31, 2009, was valued at $8,348,309 and constitutes 74% of the Plan's total assets. The Plan increased its investment in ACC stock over the years and the total investment became substantial. The Plan fiduciaries have determined that the Plan's purchase of 82,941 shares of ACC stock directly from Rockview Dairies, a party-in-interest, was a prohibited transaction.

Eagle Foods, Inc. is a customer of Rockview Dairies, the Plan sponsor. In February 2002, the Plan made a $959,588 loan to Eagle, secured by a 4 year 10 month promissory note at an interest rate of 3% above the prime rate. Rockview Dairies guaranteed the loan. Eagle defaulted on the loan in March 2009 and Rockview Dairies assumed the loan. Eagle Foods was and is a customer of Rockview Dairies, which is a party-in interest. The Plan sponsor has concluded that the guarantee by Rockview Dairies of the Plan's loan to Eagle was an indirect loan between the Plan and a party-in-interest and therefore a prohibited transaction under 406(a) of ERISA.

NOTE 1 - DESCRIPTION OF THE PLAN (Continued)

D. Trustee Directed Investments (Continued)

When Eagle defaulted on the loan and Rockview Dairies assumed the outstanding balance of the note, the loan assumption was a direct loan to a party-in-interest and a prohibited transaction under 406(a) of ERISA.

The Eagle loan was repaid in full with interest in 2010 by Rockview correcting both prohibited transactions.

In addition to the foregoing, trustee directed investments include a hedge fund and a money market account.

E. Participant Directed Investments

Self directed investments consist of a diversified menu of pooled separate and general account investments issued by John Hancock USA.

F. Participant Accounts

Each participant's account is credited with the participant's contributions, rollover contributions and allocations of (a) the Company's contributions and (b) Plan earnings (or losses). Allocations are based on participants' earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

G. Administrative Expenses

Certain administrative expenses of the Plan are paid by the Company.

H. Vesting

All of the employer contributions and employee contributions with the exception of employer contributions for the profit sharing portion are immediately vested. Employer contributions for the profit sharing portion are vested as follows:

Years of Service	Vesting Percentage (%)
Less than 2	20%
3	40%
4	60%
5	80%
6	100%

Notwithstanding the foregoing, if a participant is employed by the Company on his normal retirement date (age 65), the date he/she becomes disabled, or the date he/she dies, his/her vested interest in Company contributions on such date accelerates to 100%.

I. Forfeiture of Benefits

If a participant terminates prior to vesting 100% in Company contributions, the forfeited balance will be used to offset administrative expenses or reduce Company contributions.

NOTE 1 - DESCRIPTION OF THE PLAN (Continued)

J. Participant Loans

Participants may borrow from their account a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or 50% of their vested account balance. Loan terms range from one to five years, except for the purchase of a primary residence where the terms shall be no greater than 10 years. The loans are secured by the balance in the participant's account. Principal and interest are paid over the term of the loan with payments made through payroll deductions. Only one loan may be outstanding at a time.

K. Payments of Benefits

Upon termination of service due to death, permanent disability, retirement or early retirement, as defined in the Plan document, a participant may elect to receive a distribution of his or her vested account balance as either a lump-sum amount or as installments. The Plan allows for hardship distributions, as defined in the Plan document. Withdrawals made by terminating participants are based upon the vested balance of their self directed and trustee directed individual accounts at the time of termination and are recorded in the year of distribution.

L. Note Payable

Trustee directed investments lacked the liquidity to meet benefit obligations to participants during the year ended March 31, 2009. The trustee established a credit facility with American Commissary Corporation in July 2008 and the Plan received advances that were used to fund distributions from participants' trustee directed investment accounts. Advances under the credit facility bear interest at 1% below the prime rate and the total borrowings from American Commissary Corporation was $373,168 as of March 31, 2009. The Plan incurred interest charges of $10,622 during the year ended March 31, 2009. However, this transaction was reversed and all interest was repaid to the Plan in 2010.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

B. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

C. Valuation of Investments and Income Recognition

In September 2006, the Financial Accounting Standards Board issued new accounting standards relating to fair value measurements. The standards became effective for the year ended March 31, 2009 for the Plan. Adoption of the standards has no material impact on the Plan's financial statements.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Valuation of Investments and Income Recognition (Continued)

The standards establish a fair value hierarchy that prioritizes valuation inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 – Inputs are quoted prices in active markets.

Level 2 – Inputs are based on quoted prices for similar instruments and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data.

Level 3 – Inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability.

The following table summarizes the Plan's investments at March 31, 2009 based on the inputs used to value them:

	Level 1	Level 2	Level 3	Total
Guaranteed Accounts	$ -	$ -	$ 65,022	$ 65,022
Hedge Funds	-	-	5,506	5,506
Money Market Acocunts	6,674	-	-	6,674
Note Receivable	-	-	758,754	758,754
Participant Loans	-	-	72,018	72,018
Pooled Separate Accounts	-	2,003,396	-	2,003,396
Investment in American Commissary Corporation	-	-	8,348,309	8,348,309
	$ 6,674	$ 2,003,396	$ 9,249,609	$ 11,259,679

The following table reconciles the beginning and ending fair value of the Plan's Level 3 investments:

Balance, March 31, 2008	$ 10,436,291
Net Purchases and Loans Issued (Net of Sales and Loan Repayments/Write Off)	(185,882)
Net (Depreciation) of Investments	(1,000,800)
Balance, March 31, 2009	$ 9,249,609

Level 1 investments consist of money market accounts that are valued based on quoted prices in active markets. Level 2 investments consist of pooled separate accounts that are valued at net asset value based on quoted market prices of the underlying or similar securities. Level 3 investments consist of guaranteed accounts, a hedge fund, a note receivable, participant loans and an investment in American Commissary Corporation. Guaranteed accounts invest in diversified pool of stable investment contracts and other fixed income securities and are valued based on estimated prices for the underlying investments.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Valuation of Investments and Income Recognition (Continued)

Hedge funds are valued at the net asset value of shares held by the Plan at year end. The note receivable is reported at cost, which approximates market value. The note is secured and the collateral used exceeds the cost of the note. Participant loans are reported at face value less amounts deemed uncollectable, which approximates fair value. The estimated fair value for the investment in American Commissary Corporation is principally based on the estimated fair value of American Commissary Corporation real estate holdings, which is based on independent appraisal as of the end of the year. Purchases and sales of investments are recorded on a trade-date basis. Investment income is reported on the accrual basis.

NOTE 3 - RISKS AND UNCERTAINTIES

The Plan provides for various investment options in any combination of investment securities offered by the Plan. Investment securities are exposed to various risks, such as interest rate, market fluctuations and credit risks. Due to the risk associated with certain investment securities, it is at least reasonably possible that changes in market values, interest rates or other factors in the near term would materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits.

The Plan's investment in ACC, as of March 31, 2009, was valued at $8,348,309 and constitutes 74% of the Plan's total assets. This concentration could expose participants to the risk of large losses.

NOTE 4 - CORRECTION OF ERISA VIOLATIONS

In June 2008, the U.S. Department of Labor ("DOL") notified Rockview Dairies of its rejection of the Plan's 2006 Form 5500 for failure to provide certain material information that was required under ERISA regulations for reporting and disclosure in Form 5500. The Plan administrator took remedial corrective actions to address reporting deficiencies and submitted an amended filing. The DOL accepted the 2006 Form 5500 upon review and approval of the amended filing and payment of a penalty by the Company.

In connection with its review of the Plan's recent Forms 5500 and accompanying audited financial statements, the DOL noted that Rockview Dairies appears to be operating the Plan in violation of ERISA prohibitions against transactions with parties in interest. Upon notification of possible ERISA violations, the Plan administrator conducted an internal review of Plan administrative practices and except as noted herein, determined that the Plan is operating in compliance with ERISA and to the extent any correction has been required, the Plan has undertaken or is undertaking such corrections.

NOTE 5 - INCOME TAX STATUS

The Company adopted a prototype Plan that has received an opinion letter from the Internal Revenue Service stating that the form of the Plan qualifies under applicable provisions of the Internal Revenue Code. With the corrective measures contemplated in Note 4, the Company believes that the Plan will be operated in accordance with, and qualify under, the applicable requirements of the Internal Revenue Code and related state statutes, and that the trust, which forms a part of the Plan, will be exempt from Federal and state income taxes.

NOTE 6 - RELATED PARTY TRANSACTIONS

As disclosed in Note 1-D, certain transactions in trustee directed investments are prohibited under ERISA regulations.

Plan investments in self directed investments are managed by John Hancock USA. Any purchases and sales of these funds are performed in the open market at fair value. Such transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibitions of party-in-interest transactions under ERISA.

NOTE 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, participants would become 100% vested in their accounts, and Plan assets would be distributed based upon the participants' account balances at that time.

NOTE 8 - 5% INVESTMENTS

The following investments represent 5% or more of the Plan's net assets available for benefits as of March 31, 2009:

Description	Fair Value	Carry Value
Investment in American Commissary Corporation	$ 8,348,309	$ 1,968,852
Note Receivable	758,754	758,754

NOTE 9 - FINANCIAL INFORMATION FOR TRUSTEE DIRECTED INVESTMENTS

Information about the net assets available for benefits and changes in net assets available for benefits relating to the trustee directed investments is as follows:

	March 31, 2009	March 31, 2008
Investments:		
Hedge Funds	$ 5,506	$ 114,629
Money Market Funds	6,674	6,307
Note Receivable	758,754	774,849
Investment in American Commissary Corporation	8,348,309	9,460,124
Accounts and Expenses Payable:		
Accrued Expenses	(3,000)	(3,500)
Money Market Funds - Overdraft	-	(307,904)
Note Payable	(373,168)	-
Net Assets Available for Benefits	$ 8,743,075	$ 10,044,505

NOTE 9 - FINANCIAL INFORMATION FOR TRUSTEE DIRECTED INVESTMENTS (Continued)

	April 1, 2008 to March 31, 2009	
Additions		
Interest and Dividends	$ 59,090	
Net Operating (Loss) from Investment in American Commissary Corporation	(115,397)	
Net (Depreciation) of Investments:		
Hedge Funds	(4,382)	
Investment in American Commissary Corporation	(996,418)	
Total Additions		$ (1,057,107)
Deductions		
Benefits and Withdrawals	$ 221,796	
Interest Expense	10,622	
Administrative Expenses	11,905	
Total Deductions		244,323
Net (Decrease)		$ (1,301,430)

SUPPLEMENTAL SCHEDULES

SCHEDULE 1

ROCKVIEW DAIRIES, INC. 401(k) PLAN
FORM 5500
SCHEDULE H, LINE 4b - SCHEDULE OF LOANS OR FIXED INCOME
OBLIGATIONS IN DEFAULT OR CLASSIFIED AS UNCOLLECTIBLE
E.I.N. 95-2544578; PLAN NO. 002
MARCH 31, 2009

Name and Address of Obligor	Original Amount of Loan	Amount Received During Reporting Year		Unpaid Balance at End of Year	Description of Loan	Amount Overdue	
		Principal	Interest			Principal	Interest
Eagle Foods, Inc. 7782 San Fernando Road Los Angeles, CA 91352	$ 959,588	$ 16,095	$ 56,554	$ 758,754	In February 2002, a loan was made by the Plan in the amount of $959,588 in exchange for a 4 year 10 month promissory note from Eagle Foods, Inc., a customer of the Plan Sponsor. The note carried interest at 3% above prime rate and the original maturity date of the note was March 1, 2007. Eagle Foods, Inc. renegotiated terms of the note to provide for monthly payments of interest only from February 2008 through July 2008 and in August 2008 regular monthly payments of $11,533.19 were to recommence until the note was paid in full. Eagle Foods, Inc. defaulted on the note in March 2009.	$ 40,718	$ -

On March 31, 2009, the outstanding balance of this note, $758,754, was assumed by Rockview Diaries, Inc., the Plan Sponsor.

ROCKVIEW DAIRIES, INC. 401(k) PLAN
FORM 5500
SCHEDULE H, LINE 4d - SCHEDULE OF NONEXEMPT TRANSACTIONS
E.I.N. 95-2544578; PLAN NO. 002
APRIL 1, 2008 TO MARCH 31, 2009

Identity of Party Involved	Relationship to Plan, Employer or Other Party-In-Interest	Description of Transactions	Amount
Rockview Dairies, Inc.	Plan Sponsor	The Plan holds 1,194,917 shares of common stock in American Commissary Corporation (ACC). Over ten years ago, the Plan purchased 82,941 shares of ACC stock from Rockview Dairies for $172,623.	$ 172,623
Rockview Dairies, Inc.	Plan Sponsor	In February 2002, a loan was made by the Plan in the amount of $959 588 in exchange for a 4 year 10 month promissory note from Eagle Foods, Inc., a customer of the Plan Sponsor. This note was guaranteed by Rockview Dairies. The note carried interest at 3% above prime rate and the original maturity date of the note was March 1, 2007. Eagle Foods, Inc. renegotiated terms of the note to provide for monthly payments of interest only from February 2008 through July 2008 and in August 2008 regular monthly payments of $11,533.19 were to recommence until the note was paid in full. Eagle Foods, Inc. defaulted on the note in March 2009. Eagle Foods, Inc. made total principal payments of $16,095 and interest payments of $56,554 during the year. The total balance of the note that Eagle Foods, Inc. defaulted on was $758,754.	Various. Refer to description of transactions.
Rockview Dairies, Inc.	Plan Sponsor	Rockview Dairies, Inc. the Plan Sponsor, assumed the outstanding balance of the note defaulted by Eagle Foods, Inc. by issuing a demand note to the Plan that bears interest at 3% above the prime rate and is payable in $3,981.85 monthly installments of interest only beginning May 1, 2009 and continuing until demand for payment of accrued unpaid interest and principal is made.	$ 758,754

ROCKVIEW DAIRIES, INC. 401(k) PLAN
FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
E.I.N. 95-2544578; PLAN NO. 002
MARCH 31, 2009

Issuer	Description	Fair Value	Carry Value
*John Hancock: (Participant-Directed)	Guaranteed Account - 3-Year Compound	$ 28,498	$ N/A
	Guaranteed Account - 10-Year Compound	36,524	N/A
UBS: (Nonparticipant-Directed)	Hedge Fund - Robeco-Sage Triton Fund	5,506	4,187
*Participant Loans (Participant-Directed)	Secured Loans - 5.25% to 10.25%	72,018	N/A
*John Hancock: (Participant-Directed)	Lifestyle-Conservative Fund	50,905	N/A
	Lifestyle-Moderate Fund	17,899	N/A
	Lifestyle-Balanced Fund	95,023	N/A
	Lifestyle-Growth Fund	431,590	N/A
	Lifestyle-Aggressive Fund	227,130	N/A
	Short Term Federal Fund	4,758	N/A
	PIMCO Total Return Fund	16,730	N/A
	PIMCO Global Bond Fund	1,606	N/A
	T. Rowe Price Spectrum Income Fund	686	N/A
	Legg Mason Partners Global High Yield Fund	4,143	N/A
	T. Rowe Price Equity Income Fund	22,910	N/A
	Davis New York Venture Fund	30,013	N/A
	Mutual Beacon Fund	8,455	N/A
	JP Morgan Chase Mid Cap Value Fund	35,302	N/A
	Franklin Balance Sheet Fund	60,020	N/A
	Mutual Discovery Fund	14,980	N/A
	DWS RREEF Real Estate Fund	23,775	N/A
	MFS Utilities Fund	23,774	N/A
	John Hancock Classic Value Fund	9,833	N/A
	T. Rowe Price Blue Chip Fund	26,704	N/A
	Columbia Value and Restructuring Fund	12,455	N/A
	Fidelity Contrafund	13,405	N/A
	The Growth Fund of America Fund	11,273	N/A
	Jennison Growth Fund	6,515	N/A
	Templeton World Fund	3,525	N/A
	EuroPacific Growth Fund	10,799	N/A
	Columbia Marsico International Opportunities Fund	4,911	N/A
	Davis Financial Fund	464	N/A
	Energy Fund	61,911	N/A
	American Century Vista Fund	51,080	N/A
	Small Cap Growth Index Fund	1,434	N/A
	Royce Opportunity Fund	5,321	N/A
	Explorer Fund	58,297	N/A
	AIM Small Cap Growth Fund	5,477	N/A
	T. Rowe Price Health Sciences Fund	603	N/A
	Oppenheimer Developing Markets Fund	61,241	N/A
	T. Rowe Price Science and Technology Fund	61,403	N/A
	Allianz RCM Tech Fund	8,342	N/A
	Money Funds	423,530	N/A
	Optimized Value Fund	2,902	N/A
	500 Index Fund	25,977	N/A
	Optimized All Cap Fund	6,457	N/A

ROCKVIEW DAIRIES, INC. 401(k) PLAN
FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
E.I.N. 95-2544578; PLAN NO. 002
MARCH 31, 2009

Issuer	Description	Fair Value	Carry Value
*John Hancock: (Participant-Directed) (Continued)	International Value Fund	$ 35,675	$ N/A
	International Equity Index Fund	3,333	N/A
	International Small Cap Fund	1,691	N/A
	All Cap Growth Fund	13,512	N/A
	Mid Cap Stock Fund	5,627	N/A
American Commissary Corporation (Nonparticipant-Directed)	1,194,917 Shares of Common Stock	8,348,309	1,968,852
Community Bank (Nonparticipant-Directed)	Money Market Fund	6,674	6,674
*Rockview Dairies, Inc. (Nonparticipant-Directed)	Note Receivable	758,754	758,754

*Party-in-Interest

N/A - For participant-directed investments, carry values are not required to be disclosed.

Schedule H, Line 4i
Schedule of Assets (Held at End of Year)

For the plan year beginning **04/01/2008** and ending **03/31/2009**
Name of Plan : **Rockview Dairies, Inc. 401(k) Plan**
Employer Identification Number : **95-2544578** PN : **#002**

(a)	(b) Identity of Issue, borrower, lesser, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
*	UBS	Hedge Funds - Robeco-Sage Triton Fund	$ 4,187	$ 5,506
*	Community Bank	Money Market Fund	$ 6,674	$ 6,674
*	American Commissary Corporation	1,194,917 Shares of Common Stock	$ 1,968,852	$ 8,348,309
*	Rockview Dairies, Inc.	Note Receivable	$ 758,754	$ 758,754
*	John Hancock USA	Lifestyle Aggressive Fund	N/A	$ 227,130
*	John Hancock USA	Lifestyle Growth Fund	N/A	$ 431,590
*	John Hancock USA	Lifestyle Balanced Fund	N/A	$ 95,023
*	John Hancock USA	Lifestyle Moderate Fund	N/A	$ 17,899
*	John Hancock USA	Lifestyle Conservative Fund	N/A	$ 50,905
*	John Hancock USA	Allianz RCM Tech Fund	N/A	$ 8,342
*	John Hancock USA	T. Rowe Price Sci & Tech Fund	N/A	$ 61,403
*	John Hancock USA	Oppenheimer Developing Mkt Fund	N/A	$ 61,241
*	John Hancock USA	T. Rowe Price Health Sci Fund	N/A	$ 603
*	John Hancock USA	AIM Small Cap Growth Fund	N/A	$ 5,477
*	John Hancock USA	Explorer Fund	N/A	$ 58,297
*	John Hancock USA	Royce Opportunity Fund	N/A	$ 5,321
*	John Hancock USA	Small Cap Growth Index Fund	N/A	$ 1,434
*	John Hancock USA	American Century Vista Fund	N/A	$ 51,080
*	John Hancock USA	Mid Cap Stock Fund	N/A	$ 5,627
*	John Hancock USA	Energy Fund	N/A	$ 61,911
*	John Hancock USA	All Cap Growth Fund	N/A	$ 13,512
*	John Hancock USA	Davis Financial Fund	N/A	$ 464
*	John Hancock USA	Columbia Marsico Intl Opps Fund	N/A	$ 4,911
*	John Hancock USA	Intl Small Cap Fund	N/A	$ 1,691
*	John Hancock USA	Intl Equity Index Fund	N/A	$ 3,333
*	John Hancock USA	EuroPacific Growth Fund	N/A	$ 10,799
*	John Hancock USA	International Value Fund	N/A	$ 35,675
*	John Hancock USA	Templeton World Fund	N/A	$ 3,525
*	John Hancock USA	Jennison Growth Fund	N/A	$ 6,515
*	John Hancock USA	The Growth Fund of America Fund	N/A	$ 11,273
*	John Hancock USA	Optimized All Cap Fund	N/A	$ 6,457
*	John Hancock USA	Fidelity ContraFund	N/A	$ 13,405
*	John Hancock USA	Columbia Value & Restructuring Fund	N/A	$ 12,455
*	John Hancock USA	T. Rowe Price Blue Chip Fund	N/A	$ 26,704
*	John Hancock USA	John Hancock Classic Value Fund	N/A	$ 9,833
*	John Hancock USA	MFS Utilities Fund	N/A	$ 23,774
*	John Hancock USA	DWS RREEF Real Estate Fund	N/A	$ 23,775
*	John Hancock USA	Mutual Discovery Fund	N/A	$ 14,980
*	John Hancock USA	Franklin Balance Sheet Fund	N/A	$ 60,020
*	John Hancock USA	JPM MidCap Value Fund	N/A	$ 35,302
*	John Hancock USA	Mutual Beacon Fund	N/A	$ 8,455
*	John Hancock USA	500 Index Fund	N/A	$ 25,977
*	John Hancock USA	Davis New York Venture Fund	N/A	$ 30,013
*	John Hancock USA	Optimized Value Fund	N/A	$ 2,902
*	John Hancock USA	T. Rowe Price Equity Inc Fund	N/A	$ 22,910
*	John Hancock USA	LM Partners Glb High Yield Fund	N/A	$ 4,143
*	John Hancock USA	T. Rowe Price Spectrum Inc Fund	N/A	$ 686
*	John Hancock USA	PIMCO Global Bond Fund	N/A	$ 1,606

Schedule H, Line 4i
Schedule of Assets (Held at End of Year)

For the plan year beginning **04/01/2008** and ending **03/31/2009**
Name of Plan : **Rockview Dairies, Inc. 401(k) Plan**
Employer Identification Number : **95-2544578** PN : **#002**

(a)	(b) Identity of Issue, borrower, lesser, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
*	John Hancock USA	PIMCO Total Return Fund	N/A	$ 16,730
*	John Hancock USA	Short-Term Federal Fund	N/A	$ 4,758
*	John Hancock USA	Money Market Fund Fund	N/A	$ 423,530
*	John Hancock USA	Guaranteed Account - 3 Year Compound	N/A	$ 28,498
*	John Hancock USA	Guaranteed Account - 10 Year Compound	N/A	$ 36,524
*	John Hancock USA	Participant Loans 5.25% - 10.25%	N/A	$ 72,018
				$ 11,259,679

* - Indicates party-in-interest to the Plan