

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2009 or fiscal plan year beginning <u>10/01/2009</u> and ending <u>09/30/2010</u>			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ a single-employer plan;	☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report;	☒ the final return/report;	
	☐ an amended return/report;	☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	☐		
D Check box if filing under:	☒ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>ROCK-TENN COMPANY PENSION PLAN</u>	1b Three-digit plan number (PN) ►	<u>001</u>	
	1c Effective date of plan	<u>03/01/1967</u>	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>ROCK-TENN COMPANY</u> <u>504 THRASHER STREET</u> <u>NORCROSS, GA 30071-1967</u>	2b Employer Identification Number (EIN) <u>62-0342590</u>	2c Sponsor's telephone number <u>770-448-2193</u>	2d Business code (see instructions) <u>322200</u>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>07/14/2011</u>	<u>JOHN STAKEL</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2009)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") ROCK-TENN COMPANY 504 THRASHER STREET NORCROSS, GA 30071-1967	3b Administrator's EIN 62-0342590 3c Administrator's telephone number 770-448-2193
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	6059
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	0
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	0
d Subtotal. Add lines 6a , 6b , and 6c	6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	1

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

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 10/01/2009 and ending 09/30/2010

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

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

A Name of plan <u>ROCK-TENN COMPANY PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ROCK-TENN COMPANY</u>	D Employer Identification Number (EIN) <u>62-0342590</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>10</u> Day <u>01</u> Year <u>2009</u>
2	Assets:
a	Market value 2a <u>161919475</u>
b	Actuarial value 2b <u>178111422</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>1434</u> <u>85930647</u>
b	For terminated vested participants 3b <u>2439</u> <u>48651906</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>2286441</u>
(2)	Vested benefits 3c(2) <u>60915227</u>
(3)	Total active 3c(3) <u>2192</u> <u>63201668</u>
d	Total 3d <u>6065</u> <u>197784221</u>
4	If the plan is at-risk, check the box and complete items (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>6.87</u> %
6	Target normal cost 6 <u>4176496</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>06/30/2011</u>
Signature of actuary	Date
<u>HENRY J. ELLIOT</u>	<u>11-07048</u>
Type or print name of actuary	Most recent enrollment number
<u>HEWITT ASSOCIATES, LLC</u>	<u>770-956-7777</u>
Firm name	Telephone number (including area code)
<u>3350 RIVERWOOD PARKWAY, SUITE 80</u> <u>ATLANTA, GA 30039-3370</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	68551	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8).....	68551	
10	Interest on item 9 using prior year's actual return of <u>-0.87</u> %	-596	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		12272867
b	Interest on (a) using prior year's effective rate of <u>7.14</u> %		876283
c	Total available at beginning of current plan year to add to prefunding balance		13149150
d	Portion of (c) to be added to prefunding balance.....		13000000
12	Reduction in balances due to elections or deemed elections.....	67955	13000000
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	0

Part III Funding percentages			
14	Funding target attainment percentage.....	14	90.05 %
15	Adjusted funding target attainment percentage.....	15	90.05 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	93.12 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/15/2010	1600000				
04/12/2010	1600000				
06/11/2010	840000				
10/07/2010	1400000				
06/13/2011	2750000				
			Totals ►	18(b)	8190000
				18(c)	

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c 7681453
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

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

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

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 61
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	4176496
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	19672799	3497184
b Waiver amortization installment		
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33)	34	7673680
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		Total balance
36 Additional cash requirement (item 34 minus item 35).....	36	7673680
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	7681453
38 Interest-adjusted excess contributions for current year (see instructions).....	38	7773
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	
40 Unpaid minimum required contribution for all years	40	

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider 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 10/01/2009 and ending 09/30/2010		
A Name of plan ROCK-TENN COMPANY PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ROCK-TENN COMPANY	D Employer Identification Number (EIN) 62-0342590	

Part I	Service Provider Information (see instructions)
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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
NORTHERN TRUST CORPORATION
36-2723087

(b) Enter name and EIN or address of person who provided you disclosure 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)

GOLDMAN SACHS

13-4019460

(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?
28	PARTY-IN-INTEREST	236450	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PENSION RESOURCE GROUP

58-2194059

(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?
12	PARTY-IN-INTEREST	132227	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

HEWITT ASSOCIATES, LLC

36-2235791

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	PARTY-IN-INTEREST	114134	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NORTHERN TRUST

27-6430557

(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?
21	PARTY-IN-INTEREST	43175	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

WCM INVESTMENT MGT

95-3692822

(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?
28	PARTY-IN-INTEREST	39971	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BANK OF NEW YORK

13-4026311

(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?
21	PARTY-IN-INTEREST	31150	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CHERRY, BEKAERT & HOLLAND LLP

56-0574444

(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	PARTY-IN-INTEREST	30073	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MERCER

13-2834414

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 26	PARTY-IN-INTEREST	28752	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

WASHINGTON CAPITAL MGT, INC.

91-1042342

(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?
28	PARTY-IN-INTEREST	26918	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MAZURSKY & DUNAWAY, LLP

58-2005387

(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?
29	PARTY-IN-INTEREST	19087	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BRANDYWINE ASSET MGT, LLC

51-0294965

(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?
28	PARTY-IN-INTEREST	13662	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

STATE STREET

05-0025081

(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?
28	PARTY-IN-INTEREST	11713	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

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

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

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

(complete as many entries as needed)

a Name:	CHERRY, BEKAERT & HOLLAND LLP	b EIN:	56-0574444
c Position:	ACCOUNTANT		
d Address:	1180 WEST PEACHTREE ST, SUITE 1400 ATLANTA, GA 30309	e Telephone:	

Explanation: ROCK-TENN MADE THE DECISION TO CHANGE VENDORS FOR SERVICES. THERE WAS NO SPECIFIC ISSUE FOR THE CHANGE IN VENDOR.

a Name:	HEWITT ASSOCIATES, LLC	b EIN:	36-2235791
c Position:	ACTUARY		
d Address:	3350 RIVERWOOD PARKWAY, SUITE 80 ATLANTA, GA 30339-3370	e Telephone:	

Explanation: ROCK-TENN MADE THE DECISION TO CHANGE VENDORS FOR SERVICES. THERE WAS NO SPECIFIC ISSUE FOR THE CHANGE IN VENDOR.

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

Explanation:

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

Explanation:

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

Explanation:

<div>SCHEDULE D</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div>		<div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2009 or fiscal plan year beginning 10/01/2009 and ending 09/30/2010					
A Name of plan ROCK-TENN COMPANY PENSION PLAN				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 ROCK-TENN COMPANY				D Employer Identification Number (EIN) 62-0342590	
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: ROCK-TENN COMPANY MASTER TRUST					
b Name of sponsor of entity listed in (a): ROCK-TENN COMPANY					
c EIN-PN 62-0342590-499		d Entity code M		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	

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

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

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 10/01/2009 and ending 09/30/2010		
A Name of plan ROCK-TENN COMPANY PENSION PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 ROCK-TENN COMPANY	D Employer Identification Number (EIN) 62-0342590	

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)	6250000	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)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	156117511	0
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	162367511	0

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	156290	
k Total liabilities (add all amounts in lines 1g through 1j)	1k	156290	

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	162211221	0
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	8190000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		8190000

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		

(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)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		
(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)		14884094
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		23074094

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	9604791	
(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)		9604791
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	232634	
(2) Contract administrator fees	2i(2)	132227	
(3) Investment advisory and management fees	2i(3)	363068	
(4) Other	2i(4)	726115	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		1454044
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		11058835

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		12015259
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		174226480

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: MOORE COLSON

(2) EIN: 58-1653941

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If yes, enter the amount of any plan assets that reverted to the employer this year ☒ Yes ☐ No Amount: 0

- 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)
ROCK-TENN CO PEN PN FOR CERTAIN WAGE HR EMP	62-0342590	016

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 <u>10/01/2009</u> and ending <u>09/30/2010</u>		
A Name of plan <u>ROCK-TENN COMPANY PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>	
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROCK-TENN COMPANY</u>	D Employer Identification Number (EIN) <u>62-0342590</u>	

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

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

1	
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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): 13-5160382

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

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

3	<u>41</u>
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Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
----------------	--

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	
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): _____

- 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): _____

ROCK-TENN COMPANY PENSION PLAN
FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT
AS OF AND FOR THE YEARS ENDED
SEPTEMBER 30, 2010 AND 2009

ROCK-TENN COMPANY PENSION PLAN

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of
Rock-Tenn Company Pension Plan

We were engaged to audit the accompanying statement of net assets available for benefits of Rock-Tenn Company Pension Plan (the "Plan") as of September 30, 2010, and the related statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. The financial statements of the Plan as of September 30, 2009 were audited by other auditors. As permitted by 29 CFR 2520.103.8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed the other auditors not to perform and they did not perform, any auditing procedures with respect to the information certified by The Bank of New York, the Trustee of the Plan. Their report, dated July 9, 2010, indicated that (a) because of the significance of the information that they did not audit, they were unable to, and did not, express an opinion on the financial statements taken as a whole and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the Trustee, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

As permitted by 29 CFR 2520.103.8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by The Bank of New York Mellon and The Northern Trust Company, the trustees, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that The Northern Trust Company held the Plan's investment assets and executed investment transactions from March 2, 2010 to September 30, 2010, and that the Bank of New York Mellon held the Plan's investment assets and executed investment transactions for the period October 1, 2009 to March 1, 2010. The Plan administrator has obtained certifications from the trustees as of and for the year ended September 30, 2010, that the information provided to the Plan administrator by the trustees is complete and accurate.

Because of the significance of the information in the Plan's 2010 financial statements that we did not audit, we are unable to, and do not, express an opinion on the accompanying 2010 financial statements taken as a whole. The form and content of the information included in the 2010 financial statements, other than that derived from the information certified by the trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Moore, Colson + Company, P.C.

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July 13, 2011

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ROCK-TENN COMPANY PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
SEPTEMBER 30, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
ASSETS:		
Investment in Rock-Tenn Company Master Trust, at fair value	\$ -	\$156,117,511
Employer contributions receivable	<u>-</u>	<u>6,250,000</u>
Total assets	<u>\$ -</u>	<u>\$162,367,511</u>
LIABILITIES:		
Accrued expenses	<u>\$ -</u>	<u>\$ 156,290</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ -</u></u>	<u><u>\$162,211,221</u></u>

* Effective September 30, 2010, the Plan was merged with and into the Rock-Tenn Company Pension Plan for Certain Wage Hour Employees. See Note 1A.

See notes to financial statements.

ROCK-TENN COMPANY PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Employer contributions	\$ 8,190,000	\$ 18,966,000
Plan interest in Rock-Tenn Company Master Trust		
investment income	<u>14,884,094</u>	<u>-</u>
Total additions	<u>23,074,094</u>	<u>18,966,000</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid	9,604,791	8,938,370
Plan interest in Rock-Tenn Company Master Trust		
investment loss	-	1,107,127
Administrative expenses	<u>1,454,044</u>	<u>1,011,830</u>
Total deductions	<u>11,058,835</u>	<u>11,057,327</u>
INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	<u>12,015,259</u>	<u>7,908,673</u>
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF THE YEAR	<u>162,211,221</u>	<u>154,302,548</u>
ASSETS TRANSFERRED TO QUALIFIED PLANS (Note 1A)	<u>(174,226,480)</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS, END OF THE YEAR	<u>\$ -</u>	<u>\$162,211,221</u>

See notes to financial statements.

ROCK-TENN COMPANY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

1. DESCRIPTION OF PLAN

The following description of the Rock-Tenn Company Pension Plan (the “Plan”) provides only general information. Participants should refer to the Summary Plan Description for a complete description of the Plan’s provisions.

A. General

Rock-Tenn Company (the “Company” or “Plan Sponsor”) sponsors the Rock-Tenn Company Pension Plan (the “Plan”). The Plan is a non-contributory defined benefit plan covering certain salaried and non-union hourly employees of the Company and its subsidiaries who commenced employment with the Company prior to January 1, 2005. Eligible participants must complete one year of vested service and be at least 21 years of age. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”).

Effective September 30, 2010, the Plan Sponsor merged the Plan with and into the Rock-Tenn Company Pension Plan for Certain Wage Hour Employees. Net assets totaling \$174,226,480 were transferred from the Plan to the Rock-Tenn Pension Plan for Certain Wage Hour Employees in connection with the merger and are included in assets transferred to qualified plans on the statement of changes in net assets available for benefits. The merger will not affect participant pension benefits as the Rock-Tenn Company Pension Plan for Certain Wage Hour Employees was amended effective September 30, 2010, to incorporate the benefit provisions of the Plan. On October 1, 2010, the Rock-Tenn Company Pension Plan for Certain Wage Hour Employees was amended to change its name to the Rock-Tenn Consolidated Pension Plan.

B. Benefits and Vesting

The Plan provides normal retirement benefits for its participants as of the first day of the month following the attainment of age 65. Early retirement benefits are provided to eligible participants as early as age 55 and extended retirement benefits are provided for those electing continued employment past normal retirement. Accrued benefits are fully vested upon completion of five years of service.

ROCK-TENN COMPANY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The financial statements of the Plan have been prepared on the accrual basis for accounting in accordance with U.S. generally accepted accounting principles ("GAAP").

In June 2009, the Financial Accounting Standard Board ("FASB") established the FASB Accounting Standards Codification ("ASC") as the single source of authoritative GAAP. The FASB ASC superseded all the existing non-SEC accounting and reporting standards. The issuances of this statement did not change GAAP, but has changed the applicable citations and naming conventions used when referencing GAAP within these financial statements.

B. Investment Valuation

For the years ended September 30, 2010 and 2009, all assets are held in the Rock-Tenn Company Master Trust ("Master Trust"). The Master Trust also holds assets on behalf of other Rock-Tenn Company and RTS Packaging, LLC retirement plans.

C. Administrative Expenses

Certain expenses incurred in administration or operation of the Plan and Master Trust are paid from the assets of the Master Trust and allocated to each participating plan.

D. Payment of Benefits

Benefit payments are recorded when distributed.

E. Risks and Uncertainties

The Plan utilized various investment securities included in the Master Trust. Investment securities, in general, are exposed to various risks such as interest rate risk, credit risk, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

ROCK-TENN COMPANY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits (see Note 7) represent estimated future periodic payments, including lump-sum distributions, to be made in accordance with the Plan's provisions with respect to service which employees have rendered to the valuation date. It includes benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. The accumulated plan benefits are based on the monthly benefit amount designated by the Plan and in effect at the valuation date. Benefits payable under all circumstances (retirement, death, disability, and termination of employment) are included to the extent they are deemed attributable to employee service rendered to the valuation date. The effect of plan amendments on accumulated plan benefits is recognized in the year in which such amendments become effective.

The actuarial present value of accumulated plan benefits is determined by an independent actuary and represents the amount which results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuations as of October 1, 2009 and 2008 were as follows:

Discount rate	5.53% and 7.50% per year, respectively
Mortality basis	2009 - RP-2000 with White and Blue Collar Adjustment projected to 2010 with Scale AA 2008 - RP-2000 with White and Blue Collar Adjustment projected to 2009 with Scale AA
Employee turnover	A moderate scale consistent with the Company's experience
Retirement age	Age 65, or age on valuation date if greater than 65 on such date

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

ROCK-TENN COMPANY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Actuarial Present Value of Accumulated Plan Benefits (Continued)

Changes in assumptions and methods since last actuarial valuation include the following:

- A change in the interest rate assumption from 7.14% to 6.87%.
- The discount rate was changed from 7.50% to 5.53%.
- A change in mortality assumption for healthy lives from the RP-2000 with White Collar Adjustment projected with Scale AA to 2009 for salaried participants and the RP-2000 with Blue Collar Adjustment projected with Scale AA to 2009 for hourly participants to the RP-2000 with White Collar Adjustment projected with Scale AA to 2010 for salaried participants and the RP-2000 with Blue Collar Adjustment projected with Scale AA to 2010 for hourly participants.
- A change in the assumed retirement age for terminated vested participants from age 65 to age 62.

G. Use of Estimates

The preparation of financial statements in conformity with GAAP requires Plan management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

3. INVESTMENT IN ROCK-TENN COMPANY MASTER TRUST

The Plan assets are held in the Master Trust under the terms of a trust agreement. The Bank of New York Mellon was the Trustee of the Plan for the year ended September 30, 2009 and the period October 1, 2009 to March 1, 2010. Effective March 2, 2010, The Northern Trust Company became the Trustee of the Plan. The value of the Plan's share of assets and the net investment experience of the Master Trust are presented as a single asset and a single addition to or deduction from net assets in the accompanying financial statements. Investment income/(loss) is credited/(charged) to each plan based upon the proportionate share of total Master Trust investments held by the respective plan. The investment value of the Master Trust interest held by each plan is equal to its allocable portion of the total Master Trust net assets. The Plan's interest in the net assets of the Master Trust is 0% and 56.30% at September 30, 2010 and 2009, respectively. The condensed statements of net assets and statements of changes in net assets of the Master Trust are presented in Note 9.

ROCK-TENN COMPANY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

4. FAIR VALUE MEASUREMENTS

The FASB has established a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following is a description of the valuation methodologies used for the Master Trust's assets measured at fair value. There have been no changes in the methodologies used at September 30, 2010 and 2009.

Equity securities: These securities are comprised of common stock, preferred stock and an equity exchange traded fund. Investments in common and preferred stocks are valued using quoted prices multiplied by the number of shares owned. The investment in the exchange traded fund is valued at the net asset value per share multiplied by the number of shares held as of the measurement date. These securities are classified in both level 1 and 2 categories.

Fixed income securities: These securities include U.S. government securities, non-U.S. government securities, U.S. corporate bonds, non-U.S. corporate bonds, mortgage-backed securities and other fixed income securities. The U.S. government securities include treasury and agency debt and are valued using a broker quote in an active market and are classified as level 2.

ROCK-TENN COMPANY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

4. FAIR VALUE MEASUREMENTS (Continued)

The non-U.S. government securities, U.S. corporate bonds, non-U.S. corporate bonds, mortgage-backed securities and other fixed income securities are investments that are valued utilizing a market approach that includes various valuation techniques and sources such as value generation models, broker quotes in active and non-active markets, benchmark yields and securities, reported trades, issuer spreads, and/or other applicable reference data. The U.S. corporate bonds category is primarily comprised of U.S. dollar denominated investment grade securities. Other fixed income securities are comprised of municipal and asset-backed securities.

Short-term investments: At September 30, 2010, these assets included collective short-term investment funds that are valued at \$1.00/unit, which approximates fair value. These amounts are generally invested in interest-bearing accounts and are classified within level 1. At September 30, 2009, these assets represented an institutional cash flow account that was aggregated with other beneficial owners and swept into a money market fund. Management estimates the cash expected to be received in the account based on the proportionate funding swept into the money market fund. Such assets were classified within level 3 at September 30, 2009.

Alternative investments: These investments are valued at net asset value, which is calculated using the most recent partnership financial reports, adjusted, as appropriate, for any lag between the date of the financial reports and the measurement date. The alternative investments are diversified with nine hedge fund managers across different strategies and one venture capital fund and are classified as both level 2 and 3.

Common stock: These investments are valued at the closing price reported on the New York Stock Exchange and are classified in level 1.

Mutual funds: The shares of registered investment companies are values at quoted market prices in an exchange and active market, which represent the net asset value (NAV) of shares, held at year end and are classified as level 1. Investment in registered investment companies generally may be redeemed daily. Certain mutual funds have significant underlying investments in partnerships, which are level 3 investments; therefore, the fund itself is classified as a level 3 investment.

Real estate investment trust: The trust invests in commercial properties and is valued at the closing price reported on the New York Stock Exchange and are classified within level 1.

Limited partnerships: These investments are valued at the NAV of shares held in partnerships that are not reported in an active market or traded on a market exchange at year end. Such assets are classified within level 3.

Common collective trusts: These assets are not available in an exchange or active market; however, the fair value is determined based on the NAV of the underlying assets as traded in an exchange or active market. Common collective trusts generally may be redeemed monthly. Such assets are generally classified within level 3.

ROCK-TENN COMPANY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

4. FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the Master Trust's assets carried at fair value as of September 30, 2010:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Value
Equity securities:				
U.S. equities	\$ 135,361,873	\$ 11,801,501	\$ -	\$ 147,163,374
Non-U.S. equities	24,744,416	-	-	24,744,416
Fixed income securities:				
U.S. government securities	-	23,280,415	-	23,280,415
Non-U.S. government securities	-	7,368,993	-	7,368,993
U.S. corporate bonds	9,377,912	12,157,974	-	21,535,886
Non-U.S. corporate bonds	-	6,649,283	1,351,932	8,001,215
Mortgage-backed securities	-	29,720,189	-	29,720,189
Other fixed income	-	5,892,689	-	5,892,689
Short-term investments:				
Collective short-term investment fund	5,090,386	-	-	5,090,386
Other investments:				
Alternative investments	-	10,466,684	23,015,694	33,482,378
Total assets at fair value	<u>\$ 174,574,587</u>	<u>\$ 107,337,728</u>	<u>\$ 24,367,626</u>	<u>\$ 306,279,941</u>

The following table sets forth by level, within the fair value hierarchy, the Master Trust's assets carried at fair value as of September 30, 2009:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Value
Short-term investments	\$ -	\$ -	\$ 28,334,140	\$ 28,334,140
Common stocks	8,661,514	-	-	8,661,514
Mutual funds	114,516,202	-	43,615,625	158,131,827
Real estate investment trusts	240,231	-	-	240,231
Limited partnerships	-	-	830,226	830,226
Collective trust funds	-	-	101,083,891	101,083,891
Total assets at fair value	<u>\$ 123,417,947</u>	<u>\$ -</u>	<u>\$ 173,863,882</u>	<u>\$ 297,281,829</u>

ROCK-TENN COMPANY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

4. FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth a summary of changes in the fair value of the Master Trust's level 3 assets for the year ended September 30, 2010:

	Fair Value, September 30, 2009	Unrealized/ Realized Gains (Losses)	Purchases, Sales, Issuances and Settlements (Net)	Transfers In/Out of Level 3	Fair Value, September 30, 2010
Fixed income securities:					
Non-U.S. corporate bonds	\$ -	\$ 43,261	\$ 1,308,671	\$ -	\$ 1,351,932
Short-term investments:					
Collective short-term investment fund	28,334,140	-	-	(28,334,140)	-
Other investments:					
Mutual funds	43,615,625	1,791,921	(6,885,474)	(17,079,965)	21,442,107
Limited partnerships	830,226	743,361	-	-	1,573,587
Collective trust funds	<u>101,083,891</u>	<u>4,519,922</u>	<u>(95,030,366)</u>	<u>(10,573,447)</u>	<u>-</u>
Total	<u>\$ 173,863,882</u>	<u>\$ 7,098,465</u>	<u>\$(100,607,169)</u>	<u>\$(55,987,552)</u>	<u>\$ 24,367,626</u>

5. INFORMATION CERTIFIED BY TRUSTEES

For the years ended September 30, 2010 and 2009, the Plan administrator elected, as permitted by Section 2520.103 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, to have certain financial information certified by the Trustees, The Northern Trust Company and The Bank of New York Mellon. The following information included in the Plan's September 30, 2010 and 2009 financial statements was prepared by the Trustees and furnished to the Plan administrator.

	September 30,	
	2010	2009
Statements of Net Assets Available for Benefits:		
Investments:		
Investments in Rock-Tenn Company Master Trust, at fair value	\$ -	\$156,117,511
Statements of Changes in Net Assets Available for Benefits:		
Plan interest in Rock-Tenn Company Master Trust investment income/(loss)	\$ 14,884,094	\$ (1,107,127)

Additionally, the information in Note 9 was prepared by the Trustees and furnished to the Plan administrator. The Plan administrator has obtained certifications from the Trustees that such information for September 30, 2010 and 2009 is complete and accurate.

ROCK-TENN COMPANY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

6. FUNDING POLICY

The Company contributes such amounts as are deemed necessary on an actuarial basis to provide assets sufficient to meet the benefits to be provided to Plan participants. Annual contributions for retirement benefits are computed according to the Standard Unit Cost method for 2010 and 2009 as prescribed by the Internal Revenue Service ("IRS"), are designed to fund, over 30 years, the Plan's normal costs currently and to fund, over 30 years, the costs arising from qualifying service before the establishment of the Plan. The Plan has met the minimum funding requirements of ERISA for the years ended September 30, 2010 and 2009.

7. ACCUMULATED BENEFITS OBLIGATION

The present value of accumulated benefits obligation as determined by the actuary is as follows:

	October 1,	
	2009	2008
Vested benefits:		
Participants currently receiving payments	\$ 93,882,801	\$ 74,030,146
Other participants	<u>137,086,393</u>	<u>97,089,124</u>
	230,969,194	171,119,270
Nonvested benefits	<u>2,739,310</u>	<u>1,418,244</u>
Total actuarial present value of accumulated benefits obligation	<u>\$233,708,504</u>	<u>\$172,537,514</u>

Changes in the actuarial present value of accumulated benefits obligation are as follows:

Actuarial present value of accumulated benefits obligation at October 1, 2008	\$172,537,514
Assumption changes (primarily discount rate change)	51,826,414
Interest due to the decrease in the discount period	12,611,184
Benefits paid	(8,938,369)
Other changes*	<u>5,671,761</u>
Actuarial present value of accumulated benefits obligation at October 1, 2009	<u>\$233,708,504</u>

* The "Other Changes" component represents the normal operation of the pension plan. It consists primarily of the increase due to ongoing benefit accruals (if any) and those items of plan experiences that are not associated with plan asset performance.

ROCK-TENN COMPANY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

8. INCOME TAX STATUS

The Plan has received a determination letter from the Internal Revenue Service dated February 18, 2004, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the "Code") and, therefore, the related trust is exempt from taxation. The Plan has been amended and restated since receiving the determination letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and has no income subject to business income tax and, therefore, believes that the Plan, as amended and restated, is qualified and the related trust is tax exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements. The Plan is generally no longer subject to income tax examinations by tax authorities for years prior to September 30, 2008.

9. MASTER TRUST STATEMENTS

The condensed statement of net assets for the Master Trust as of September 30, 2010 is as follows:

Investments, at fair value:	
Equity securities	\$ 171,907,790
Fixed income securities	95,799,387
Short-term investments	5,090,386
Other investments	<u>33,482,378</u>
Net assets	<u>\$ 306,279,941</u>

The condensed statement of net assets for the Master Trust as of September 30, 2009 is as follows:

Investments, at fair value:	
Short-term investments	\$ 28,334,140
Common stocks	8,661,514
Mutual funds	158,131,827
Real estate investment trusts	240,231
Limited partnerships	830,226
Collective trust funds:	
Russell 1000 Growth Fund	46,346,364
Russell 1000 Value Fund	38,559,116
SSGA EAFE Bi-Monthly Index Fund	5,604,964
Brandywine Global Fixed Income Fund	<u>10,573,447</u>
Total investments	297,281,829
Accrued interest and dividends	7,731
	(1)
Due to brokers, net	<u>(20,000,000)</u>)
Net assets	<u>\$ 277,289,560</u>

(1) Represents amount unpaid to brokers for investments in Mutual Funds made on September 30, 2009. This amount was paid to the brokers in October 2009 through a reduction of short-term investments.

ROCK-TENN COMPANY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

9. MASTER TRUST STATEMENTS (Continued)

The condensed statement of changes in net assets for the Master Trust for the year ended September 30, 2010 is as follows:

Investment income:	
Interest	\$ 2,366,914
Dividends	2,755,818
Net appreciation (depreciation) in fair value of investments:	
Equity securities	8,777,236
Fixed income securities	3,395,923
Other investments	897,719
Mutual funds	6,494,020
Collective trust funds	221,200
Real estate trust funds	51,053
Limited partnerships	<u>2,212,628</u>
	27,172,511
Administrative expenses	(2,603,511)
Contribution received by Master Trust from Rock-Tenn	
Company and RTS Packaging LLC	20,245,000
Benefits paid from Master Trust	<u>(15,823,619)</u>
Increase in net assets	28,990,381
Net assets at beginning of year	<u>277,289,560</u>
Net assets at end of year	<u>\$ 306,279,941</u>

The condensed statement of changes in net assets for the Master Trust for the year ended September 30, 2009 is as follows:

Investment income:	
Interest	\$ 4,479,962
Dividends	253,511
Net appreciation (depreciation) in fair value of investments:	
Interest bearing cash (short term investment)	8,786
Common stocks	(4,465,252)
Mutual funds	6,952,755
Limited partnerships	(472,814)
Real estate investment trusts	15,309
Collective trust funds	<u>(8,995,110)</u>
	(2,222,853)
Administrative expenses	(1,853,357)
Contribution received by Master Trust from Rock-Tenn	
Company and RTS Packaging LLC	40,055,000
Benefits paid from Master Trust	<u>(14,491,005)</u>
Increase in net assets	21,487,785
Net assets at beginning of year	<u>255,801,775</u>
Net assets at end of year	<u>\$ 277,289,560</u>

ROCK-TENN COMPANY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

10. SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through July 13, 2011, the date which the financial statements were available to be issued, and there are no disclosable events.

Schedule SB Attachment (Form 5500)—2009 Plan Year
 Rock-Tenn Company Pension Plan
 EIN: 62-0342590 PN: 001

Schedule SB, line 26—Schedule of Active Participant Data as of October 1, 2009
 Number of Participants and Average Compensation

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25		1	2							
25-29		2	80 \$40,092	7						
30-34		3	116 \$46,182	52 \$51,997	6					
35-39		3	140 \$53,076	114 \$57,678	40 \$51,436	5				
40-44		3	138 \$56,172	122 \$60,209	75 \$62,205	55 \$64,878	4			
45-49		3	122 \$54,955	129 \$63,959	48 \$63,759	60 \$62,770	28 \$64,866	4		
50-54		6	96 \$54,146	99 \$72,552	33 \$53,376	59 \$64,677	39 \$64,089	19	2	
55-59		2	74 \$60,101	61 \$73,450	28 \$60,889	42 \$64,420	19	12	24 \$59,156	2
60-64			46 \$47,031	48 \$80,101	19	34 \$61,713	10	13	6	7
65-69			7	5	4	7			2	
70+			3	1		1				

N-2192

Schedule SB Attachment (Form 5500)—2009 Plan Year
Rock-Tenn Company Pension Plan
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Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates

Based on the full Yield Curve with a four month
lookback (May 2009 yield curve), with sample rates
as follows:

Duration 0.5 – 2.66%
Duration 5.5 - 5.81%
Duration 10.5 - 7.12%
Duration 15.5 - 7.30%
Duration 20.5 - 7.11%
Duration 25.5 - 6.94%
Duration 30.5 - 6.84%

Salary Increases

Minimum Funding Target Normal Cost and
Maximum Tax Expected Benefit Increase

3.50% per year.

Social Security Wage Base Increases

Future wage indices are based on a national wage
increase of 3.50% per year.

Social Security COLA Increases

3.50% per year .

Optional Payment Form Election Percentage

Males

35% life annuity, 60% joint and survivor annuity, and
5% certain and continuous annuity.

Females

70% life annuity, 20% joint and survivor annuity, and
10% certain and continuous annuity.

Joint and survivor annuity is assumed to have 65% of
the benefit continued to the spouse on average and
the average certain period is assumed to be 10 years
for the certain and continuous annuity.

Retirement Age

Active Participants

See Table 1.

Terminated Vested Participants

Age 62.

Mortality Rates

Healthy

2009 Static Mortality Table for Annuitants and Non-
Annuitants Per §1.430(h)(3)-1(e).

Disabled

Revenue Ruling 96-7 Mortality Table for Disability
After December 31, 1994.

Schedule SB Attachment (Form 5500)—2009 Plan Year
Rock-Tenn Company Pension Plan
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Withdrawal Rates	See Tables 2-3.
Disability Rates	See Tables 4-5.
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Valuation Compensation	Annual rate of pay on the valuation date.
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$195,000 and the 401(a)(17) compensation limit of \$245,000.
Valuation of Plan Assets	Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings as described in IRS Notice 2009-22. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.
Trustee Expenses Included in Target Normal Cost	Prior year administrative expenses (\$846,961).
Expected Return on Assets	
2007 Plan Year	6.40%.
2008 Plan Year	6.58%.
Actuarial Method	Standard Unit Credit Cost Method.
Valuation Date	October 1, 2009.

Schedule SB Attachment (Form 5500)—2009 Plan Year
Rock-Tenn Company Pension Plan
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Table 1
Retirement Rates

Age	Rate
55	10.00%
56	7.50%
57	7.50%
58	7.50%
59	7.50%
60	10.00%
61	15.00%
62	20.00%
63	20.00%
64	25.00%
65	50.00%
66	20.00%
67	20.00%
68	30.00%
69	30.00%
70+	100.00%

Schedule SB Attachment (Form 5500)—2009 Plan Year
 Rock-Tenn Company Pension Plan
 EIN: 62-0342590 PN: 001

Table 2—Page 1 of 4
Termination Rates - Salaried Employees - Male

Age	Years of Service				
	0-1	2	3	4	5+
15	19.00%	13.00%	13.00%	9.00%	15.00%
16	19.00%	13.00%	13.00%	9.00%	15.00%
17	19.00%	13.00%	13.00%	9.00%	15.00%
18	19.00%	13.00%	13.00%	9.00%	15.00%
19	19.00%	13.00%	13.00%	9.00%	15.00%
20	19.00%	13.00%	13.00%	9.00%	15.00%
21	19.00%	13.00%	13.00%	9.00%	15.00%
22	19.00%	13.00%	13.00%	9.00%	15.00%
23	19.00%	13.00%	13.00%	9.00%	15.00%
24	19.00%	13.00%	13.00%	9.00%	15.00%
25	19.00%	13.00%	13.00%	9.00%	8.00%
26	19.00%	13.00%	13.00%	9.00%	8.00%
27	19.00%	13.00%	13.00%	9.00%	8.00%
28	19.00%	13.00%	13.00%	9.00%	8.00%
29	19.00%	13.00%	13.00%	9.00%	8.00%
30	19.00%	13.00%	13.00%	9.00%	7.70%
31	19.00%	13.00%	13.00%	9.00%	7.70%
32	19.00%	13.00%	13.00%	9.00%	7.70%
33	19.00%	13.00%	13.00%	9.00%	7.70%
34	19.00%	13.00%	13.00%	9.00%	7.70%
35	19.00%	13.00%	13.00%	9.00%	7.40%
36	19.00%	13.00%	13.00%	9.00%	7.40%
37	19.00%	13.00%	13.00%	9.00%	7.40%
38	19.00%	13.00%	13.00%	9.00%	7.40%
39	19.00%	13.00%	13.00%	9.00%	7.40%
40	19.00%	13.00%	13.00%	9.00%	7.10%
41	19.00%	13.00%	13.00%	9.00%	7.10%
42	19.00%	13.00%	13.00%	9.00%	7.10%
43	19.00%	13.00%	13.00%	9.00%	7.10%
44	19.00%	13.00%	13.00%	9.00%	7.10%

Schedule SB Attachment (Form 5500)—2009 Plan Year
 Rock-Tenn Company Pension Plan
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Table 2—Page 2 of 4
Termination Rates - Salaried Employees - Male

Age	Years of Service				
	0-1	2	3	4	5+
45	19.00%	13.00%	13.00%	9.00%	5.00%
46	19.00%	13.00%	13.00%	9.00%	5.00%
47	19.00%	13.00%	13.00%	9.00%	5.00%
48	19.00%	13.00%	13.00%	9.00%	5.00%
49	19.00%	13.00%	13.00%	9.00%	5.00%
50	19.00%	13.00%	13.00%	9.00%	3.00%
51	19.00%	13.00%	13.00%	9.00%	3.00%
52	19.00%	13.00%	13.00%	9.00%	3.00%
53	19.00%	13.00%	13.00%	9.00%	3.00%
54	19.00%	13.00%	13.00%	9.00%	3.00%
55	19.00%	13.00%	13.00%	9.00%	0.30%
56	19.00%	13.00%	13.00%	9.00%	0.30%
57	19.00%	13.00%	13.00%	9.00%	0.30%
58	19.00%	13.00%	13.00%	9.00%	0.30%
59	19.00%	13.00%	13.00%	9.00%	0.30%
60	19.00%	13.00%	13.00%	9.00%	0.30%
61	19.00%	13.00%	13.00%	9.00%	0.30%
62	19.00%	13.00%	13.00%	9.00%	0.30%
63	19.00%	13.00%	13.00%	9.00%	0.30%
64	19.00%	13.00%	13.00%	9.00%	0.30%
65+	19.00%	13.00%	13.00%	9.00%	0.30%

Schedule SB Attachment (Form 5500)—2009 Plan Year
Rock-Tenn Company Pension Plan
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Table 2—Page 3 of 4
Termination Rates - Salaried Employees - Female

Age	Years of Service				
	0-1	2	3	4	5+
15	21.00%	21.00%	20.00%	17.00%	20.00%
16	21.00%	21.00%	20.00%	17.00%	20.00%
17	21.00%	21.00%	20.00%	17.00%	20.00%
18	21.00%	21.00%	20.00%	17.00%	20.00%
19	21.00%	21.00%	20.00%	17.00%	20.00%
20	21.00%	21.00%	20.00%	17.00%	20.00%
21	21.00%	21.00%	20.00%	17.00%	20.00%
22	21.00%	21.00%	20.00%	17.00%	20.00%
23	21.00%	21.00%	20.00%	17.00%	20.00%
24	21.00%	21.00%	20.00%	17.00%	20.00%
25	21.00%	21.00%	20.00%	17.00%	13.00%
26	21.00%	21.00%	20.00%	17.00%	13.00%
27	21.00%	21.00%	20.00%	17.00%	13.00%
28	21.00%	21.00%	20.00%	17.00%	13.00%
29	21.00%	21.00%	20.00%	17.00%	13.00%
30	21.00%	21.00%	20.00%	17.00%	12.00%
31	21.00%	21.00%	20.00%	17.00%	12.00%
32	21.00%	21.00%	20.00%	17.00%	12.00%
33	21.00%	21.00%	20.00%	17.00%	12.00%
34	21.00%	21.00%	20.00%	17.00%	12.00%
35	21.00%	21.00%	20.00%	17.00%	11.00%
36	21.00%	21.00%	20.00%	17.00%	11.00%
37	21.00%	21.00%	20.00%	17.00%	11.00%
38	21.00%	21.00%	20.00%	17.00%	11.00%
39	21.00%	21.00%	20.00%	17.00%	11.00%
40	21.00%	21.00%	20.00%	17.00%	8.00%
41	21.00%	21.00%	20.00%	17.00%	8.00%
42	21.00%	21.00%	20.00%	17.00%	8.00%
43	21.00%	21.00%	20.00%	17.00%	8.00%
44	21.00%	21.00%	20.00%	17.00%	8.00%

Schedule SB Attachment (Form 5500)—2009 Plan Year
 Rock-Tenn Company Pension Plan
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Table 2—Page 4 of 4
Termination Rates - Salaried Employees - Female

Age	Years of Service				
	0-1	2	3	4	5+
45	21.00%	21.00%	20.00%	17.00%	6.00%
46	21.00%	21.00%	20.00%	17.00%	6.00%
47	21.00%	21.00%	20.00%	17.00%	6.00%
48	21.00%	21.00%	20.00%	17.00%	6.00%
49	21.00%	21.00%	20.00%	17.00%	6.00%
50	21.00%	21.00%	20.00%	17.00%	4.00%
51	21.00%	21.00%	20.00%	17.00%	4.00%
52	21.00%	21.00%	20.00%	17.00%	4.00%
53	21.00%	21.00%	20.00%	17.00%	4.00%
54	21.00%	21.00%	20.00%	17.00%	4.00%
55	21.00%	21.00%	20.00%	17.00%	0.50%
56	21.00%	21.00%	20.00%	17.00%	0.50%
57	21.00%	21.00%	20.00%	17.00%	0.50%
58	21.00%	21.00%	20.00%	17.00%	0.50%
59	21.00%	21.00%	20.00%	17.00%	0.50%
60	21.00%	21.00%	20.00%	17.00%	0.50%
61	21.00%	21.00%	20.00%	17.00%	0.50%
62	21.00%	21.00%	20.00%	17.00%	0.50%
63	21.00%	21.00%	20.00%	17.00%	0.50%
64	21.00%	21.00%	20.00%	17.00%	0.50%
65+	21.00%	21.00%	20.00%	17.00%	0.50%

Schedule SB Attachment (Form 5500)—2009 Plan Year
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Table 3—Page 1 of 4
Termination Rates - Hourly Employees - Male

Age	Years of Service				
	0-1	2	3	4	5+
15	22.00%	20.00%	17.00%	15.00%	12.00%
16	22.00%	20.00%	17.00%	15.00%	12.00%
17	22.00%	20.00%	17.00%	15.00%	12.00%
18	22.00%	20.00%	17.00%	15.00%	12.00%
19	22.00%	20.00%	17.00%	15.00%	12.00%
20	22.00%	20.00%	17.00%	15.00%	12.00%
21	22.00%	20.00%	17.00%	15.00%	12.00%
22	22.00%	20.00%	17.00%	15.00%	12.00%
23	22.00%	20.00%	17.00%	15.00%	12.00%
24	22.00%	20.00%	17.00%	15.00%	12.00%
25	22.00%	20.00%	17.00%	15.00%	12.00%
26	22.00%	20.00%	17.00%	15.00%	12.00%
27	22.00%	20.00%	17.00%	15.00%	12.00%
28	22.00%	20.00%	17.00%	15.00%	12.00%
29	22.00%	20.00%	17.00%	15.00%	12.00%
30	22.00%	20.00%	17.00%	15.00%	9.00%
31	22.00%	20.00%	17.00%	15.00%	9.00%
32	22.00%	20.00%	17.00%	15.00%	9.00%
33	22.00%	20.00%	17.00%	15.00%	9.00%
34	22.00%	20.00%	17.00%	15.00%	9.00%
35	22.00%	20.00%	17.00%	15.00%	8.00%
36	22.00%	20.00%	17.00%	15.00%	8.00%
37	22.00%	20.00%	17.00%	15.00%	8.00%
38	22.00%	20.00%	17.00%	15.00%	8.00%
39	22.00%	20.00%	17.00%	15.00%	8.00%
40	22.00%	20.00%	17.00%	15.00%	7.00%
41	22.00%	20.00%	17.00%	15.00%	7.00%
42	22.00%	20.00%	17.00%	15.00%	7.00%
43	22.00%	20.00%	17.00%	15.00%	7.00%
44	22.00%	20.00%	17.00%	15.00%	7.00%

Schedule SB Attachment (Form 5500)—2009 Plan Year
Rock-Tenn Company Pension Plan
EIN: 62-0342590 PN: 001

Table 3—Page 2 of 4
Termination Rates - Hourly Employees - Male

Age	Years of Service				
	0-1	2	3	4	5+
45	22.00%	20.00%	17.00%	15.00%	6.00%
46	22.00%	20.00%	17.00%	15.00%	6.00%
47	22.00%	20.00%	17.00%	15.00%	6.00%
48	22.00%	20.00%	17.00%	15.00%	6.00%
49	22.00%	20.00%	17.00%	15.00%	6.00%
50	22.00%	20.00%	17.00%	15.00%	5.00%
51	22.00%	20.00%	17.00%	15.00%	5.00%
52	22.00%	20.00%	17.00%	15.00%	5.00%
53	22.00%	20.00%	17.00%	15.00%	5.00%
54	22.00%	20.00%	17.00%	15.00%	5.00%
55	22.00%	20.00%	17.00%	15.00%	0.30%
56	22.00%	20.00%	17.00%	15.00%	0.30%
57	22.00%	20.00%	17.00%	15.00%	0.30%
58	22.00%	20.00%	17.00%	15.00%	0.30%
59	22.00%	20.00%	17.00%	15.00%	0.30%
60	22.00%	20.00%	17.00%	15.00%	0.30%
61	22.00%	20.00%	17.00%	15.00%	0.30%
62	22.00%	20.00%	17.00%	15.00%	0.30%
63	22.00%	20.00%	17.00%	15.00%	0.30%
64	22.00%	20.00%	17.00%	15.00%	0.30%
65+	22.00%	20.00%	17.00%	15.00%	0.30%

Schedule SB Attachment (Form 5500)—2009 Plan Year
Rock-Tenn Company Pension Plan
EIN: 62-0342590 PN: 001

Table 3—Page 3 of 4
Termination Rates - Hourly Employees - Female

Age	Years of Service				
	0-1	2	3	4	5+
15	22.00%	20.00%	17.00%	15.00%	20.00%
16	22.00%	20.00%	17.00%	15.00%	20.00%
17	22.00%	20.00%	17.00%	15.00%	20.00%
18	22.00%	20.00%	17.00%	15.00%	20.00%
19	22.00%	20.00%	17.00%	15.00%	20.00%
20	22.00%	20.00%	17.00%	15.00%	20.00%
21	22.00%	20.00%	17.00%	15.00%	20.00%
22	22.00%	20.00%	17.00%	15.00%	20.00%
23	22.00%	20.00%	17.00%	15.00%	20.00%
24	22.00%	20.00%	17.00%	15.00%	20.00%
25	22.00%	20.00%	17.00%	15.00%	18.00%
26	22.00%	20.00%	17.00%	15.00%	18.00%
27	22.00%	20.00%	17.00%	15.00%	18.00%
28	22.00%	20.00%	17.00%	15.00%	18.00%
29	22.00%	20.00%	17.00%	15.00%	18.00%
30	22.00%	20.00%	17.00%	15.00%	10.00%
31	22.00%	20.00%	17.00%	15.00%	10.00%
32	22.00%	20.00%	17.00%	15.00%	10.00%
33	22.00%	20.00%	17.00%	15.00%	10.00%
34	22.00%	20.00%	17.00%	15.00%	10.00%
35	22.00%	20.00%	17.00%	15.00%	9.00%
36	22.00%	20.00%	17.00%	15.00%	9.00%
37	22.00%	20.00%	17.00%	15.00%	9.00%
38	22.00%	20.00%	17.00%	15.00%	9.00%
39	22.00%	20.00%	17.00%	15.00%	9.00%
40	22.00%	20.00%	17.00%	15.00%	8.00%
41	22.00%	20.00%	17.00%	15.00%	8.00%
42	22.00%	20.00%	17.00%	15.00%	8.00%
43	22.00%	20.00%	17.00%	15.00%	8.00%
44	22.00%	20.00%	17.00%	15.00%	8.00%

Schedule SB Attachment (Form 5500)—2009 Plan Year
Rock-Tenn Company Pension Plan
EIN: 62-0342590 PN: 001

Table 3—Page 4 of 4
Termination Rates - Hourly Employees - Female

Age	Years of Service				
	0-1	2	3	4	5+
45	22.00%	20.00%	17.00%	15.00%	7.00%
46	22.00%	20.00%	17.00%	15.00%	7.00%
47	22.00%	20.00%	17.00%	15.00%	7.00%
48	22.00%	20.00%	17.00%	15.00%	7.00%
49	22.00%	20.00%	17.00%	15.00%	7.00%
50	22.00%	20.00%	17.00%	15.00%	6.00%
51	22.00%	20.00%	17.00%	15.00%	6.00%
52	22.00%	20.00%	17.00%	15.00%	6.00%
53	22.00%	20.00%	17.00%	15.00%	6.00%
54	22.00%	20.00%	17.00%	15.00%	6.00%
55	22.00%	20.00%	17.00%	15.00%	0.50%
56	22.00%	20.00%	17.00%	15.00%	0.50%
57	22.00%	20.00%	17.00%	15.00%	0.50%
58	22.00%	20.00%	17.00%	15.00%	0.50%
59	22.00%	20.00%	17.00%	15.00%	0.50%
60	22.00%	20.00%	17.00%	15.00%	0.50%
61	22.00%	20.00%	17.00%	15.00%	0.50%
62	22.00%	20.00%	17.00%	15.00%	0.50%
63	22.00%	20.00%	17.00%	15.00%	0.50%
64	22.00%	20.00%	17.00%	15.00%	0.50%
65+	22.00%	20.00%	17.00%	15.00%	0.50%

Schedule SB Attachment (Form 5500)—2009 Plan Year
 Rock-Tenn Company Pension Plan
 EIN: 62-0342590 PN: 001

Table 4
Disability Rates - Salaried Employees

Age	Male	Female	Age	Male	Female
15	0.020%	0.004%	45	0.360%	0.278%
16	0.020%	0.004%	46	0.390%	0.304%
17	0.025%	0.008%	47	0.420%	0.330%
18	0.030%	0.012%	48	0.492%	0.386%
19	0.035%	0.016%	49	0.564%	0.442%
20	0.040%	0.020%	50	0.636%	0.498%
21	0.045%	0.024%	51	0.708%	0.554%
22	0.050%	0.028%	52	0.780%	0.610%
23	0.056%	0.032%	53	0.912%	0.684%
24	0.062%	0.036%	54	1.044%	0.758%
25	0.068%	0.040%	55	1.176%	0.832%
26	0.074%	0.045%	56	1.308%	0.906%
27	0.080%	0.050%	57	1.440%	0.980%
28	0.086%	0.056%	58	1.706%	1.123%
29	0.092%	0.062%	59	1.973%	1.266%
30	0.098%	0.068%	60	2.240%	1.410%
31	0.104%	0.074%	61	2.034%	1.154%
32	0.110%	0.080%	62	1.827%	0.897%
33	0.122%	0.092%	63	1.620%	0.640%
34	0.134%	0.104%	64	1.413%	0.383%
35	0.146%	0.116%	65+	0.000%	0.000%
36	0.158%	0.128%			
37	0.170%	0.140%			
38	0.190%	0.152%			
39	0.210%	0.164%			
40	0.230%	0.176%			
41	0.250%	0.188%			
42	0.270%	0.200%			
43	0.300%	0.226%			
44	0.330%	0.252%			

Schedule SB Attachment (Form 5500)—2009 Plan Year
 Rock-Tenn Company Pension Plan
 EIN: 62-0342590 PN: 001

Table 5
Disability Rates - Hourly Employees

Age	Male	Female	Age	Male	Female
15	0.097%	0.037%	45	0.616%	0.580%
16	0.097%	0.037%	46	0.668%	0.630%
17	0.103%	0.043%	47	0.720%	0.680%
18	0.108%	0.049%	48	0.828%	0.758%
19	0.114%	0.055%	49	0.936%	0.836%
20	0.120%	0.060%	50	1.044%	0.914%
21	0.125%	0.066%	51	1.152%	0.992%
22	0.131%	0.072%	52	1.260%	1.070%
23	0.137%	0.077%	53	1.446%	1.224%
24	0.143%	0.083%	54	1.632%	1.378%
25	0.149%	0.089%	55	1.818%	1.532%
26	0.154%	0.094%	56	2.004%	1.686%
27	0.160%	0.100%	57	2.190%	1.840%
28	0.170%	0.118%	58	2.368%	1.852%
29	0.180%	0.136%	59	2.546%	1.864%
30	0.190%	0.154%	60	2.724%	1.876%
31	0.200%	0.172%	61	2.902%	1.888%
32	0.210%	0.190%	62	3.080%	1.900%
33	0.228%	0.214%	63	3.258%	1.912%
34	0.246%	0.238%	64	3.436%	1.924%
35	0.264%	0.262%	65+	0.000%	0.000%
36	0.282%	0.286%			
37	0.300%	0.310%			
38	0.332%	0.334%			
39	0.364%	0.358%			
40	0.396%	0.382%			
41	0.428%	0.406%			
42	0.460%	0.430%			
43	0.512%	0.480%			
44	0.564%	0.530%			

Schedule SB Attachment (Form 5500)—2009 Plan Year
Rock-Tenn Company Pension Plan
EIN: 62-0342590 PN: 001

Schedule SB, line 32—Schedule of Amortization Bases

Type Of Base	Present Value of Installments	Valuation Date Established	Remaining Years in Amortization Period	Amortization Amount
Shortfall	\$ 11,513,080	October 1, 2008	6	\$ 2,150,374
Shortfall	<u>8,159,719</u>	October 1, 2009	7	<u>1,346,810</u>
Total	\$ 19,672,799			\$ 3,497,184

Schedule SB Attachment (Form 5500)—2009 Plan Year
Rock-Tenn Company Pension Plan
EIN: 62-0342590 PN: 001

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2009

Date	Amount	Interest Rate	Interest Adjusted Contribution
January 15, 2010	\$ 1,600,000	6.87%	\$ 1,569,423
April 12, 2010	1,600,000	6.87%	1,544,763
June 11, 2010	840,000	6.87%	802,191
October 7, 2010	1,400,000	6.87%	1,308,573
June 13, 2011	<u>2,750,000</u>	6.87%	<u>2,456,503</u>
Total Contribution	\$ 8,190,000		\$ 7,681,453

Schedule SB Attachment (Form 5500)—2009 Plan Year
Rock-Tenn Company Pension Plan
EIN: 62-0342590 PN: 001

Schedule SB, line 25—Change in Method

The funding valuation reflects the following method changes:

- A change in the asset valuation method from the 11-month, 12-point average value method to the two-year, three-point smoothed value method as of October 1, 2009.
- A change in the interest rate assumption from the full yield curve with no lookback (based on the corporate bond rates from September 2008) to the full yield curve with a four-month lookback (based on the corporate bond rates from May 2009).
- An addition to the Target Normal Cost of assumed expenses payable from the trust, as required by WRERA.

These changes have automatic approval under final regulations, Notice 2009-22, or other IRS guidance.

Schedule SB Attachment (Form 5500)—2009 Plan Year
Rock-Tenn Company Pension Plan
EIN: 62-0342590 PN: 001

Schedule SB, line 24—Change in Actuarial Assumptions

The funding valuation reflects the following non-prescribed assumption changes:

- The assumed retirement rates for active employees were updated.
- A change in the assumed retirement age for terminated vested participants from age 65 to age 62.
- A change in the payment form election assumptions from:
 - For male participants: 36% life annuity, 57% joint and survivor annuity, and 7% certain and continuous annuity, and
 - For female participants: 73% life annuity, 20% joint and survivor annuity, and 7% certain and continuous annuity,To:
 - For male participants: 35% life annuity, 60% joint and survivor annuity, and 5% certain and continuous annuity, and
 - For female participants: 70% life annuity, 20% joint and survivor annuity, and 10% certain and continuous annuity.

These changes were made to better reflect the anticipated plan experience. These assumption changes did not reduce the funding shortfall, as such approval of the Commissioner is not required.

Schedule SB Attachment (Form 5500)—2009 Plan Year
Rock-Tenn Company Pension Plan
EIN: 62-0342590 PN: 001

Schedule SB, Part V—Summary of Plan Provisions

Effective Date	Originally effective October 1, 1985 and restated October 1, 2001. The last amendment reflected in this valuation is Amendment Number 7, which was adopted July 31, 2008.
Covered Employees	<p>Nonunion employees of Rock Tenn Company who:</p> <ul style="list-style-type: none">i. Are not eligible to participate in any other pension plan maintained by an affiliate, andii. Satisfied the Eligibility for Participation conditions below by December 31, 2004. <p>All benefit accruals under this plan were frozen effective December 31, 2004 for Covered Employees who were under age 35 or had less than 5 years of Vesting Service as of December 31, 2004, unless covered by a bargaining agreement.</p> <p>Periodically, all other Covered Employees have been given the choice to stop benefit accruals under this plan in order to participate in an alternative retirement program.</p>
Eligibility for Participation	Covered employees are eligible on the first of the month following attainment of age 21 and completion of one year of service.
Normal Retirement Eligibility	Retirement from active service at age 65.
Benefit Amount	Accrued Benefit.
Form of Payment	Monthly single life annuity payable immediately.
Late Retirement Eligibility	Retirement from active service after age 65.
Benefit Amount	Greater of the Accrued Benefit calculated at retirement or the Actuarial Equivalent of the Accrued Benefit calculated at age 65.
Form of Payment	Monthly single life annuity payable immediately.

Schedule SB Attachment (Form 5500)—2009 Plan Year
Rock-Tenn Company Pension Plan
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Early Retirement Eligibility	Age 55 and 10 years of Vesting Service.
Benefit Amount	Accrued Benefit reduced by 1/180 for each month prior to age 65 down to age 60 and 1/360 for each month prior to age 60.
Form of Payment	Monthly single life annuity payable immediately.
Disability Benefit Eligibility	Upon permanent disability for Covered Employees who have opted to continue accruals under the plan.
Benefit Amount	Benefit accruals continue during the period of disability until age 65 at the rate of compensation in effect at the time of disability.
Form of Payment	Monthly single life annuity payable at age 65.
Vested Termination Eligibility	Termination of employment after completing five years of Vesting Service or attaining age 65.
Benefit Amount	Accrued Benefit.
Form of Payment	Monthly single life annuity payable at age 65.
Earlier Payment	Participants who complete at least 10 years of Vesting Service may elect to commence benefits as early as age 55. The benefit amount is reduced to the Actuarial Equivalent of the benefit payable at age 65.
Pre-Retirement Death Benefit	Same terms described under Death Benefit.
Death Benefit Eligibility	Eligible for Vested Termination benefits.
Benefit Amount	50% of the Accrued Benefit that would have been paid to the participant had he terminated on the date of death and elected a 50% Joint and Survivor annuity at age 65.
Form of Payment	Monthly single life annuity payable to the surviving spouse when the participant would have attained age 65. The surviving spouse may elect earlier payment under the same terms that would have applied to the participant.

Schedule SB Attachment (Form 5500)—2009 Plan Year
Rock-Tenn Company Pension Plan
EIN: 62-0342590 PN: 001

Optional Payment Forms

Ten year certain and continuous annuity, single life annuity, joint and 50%, 66-2/3%, 75%, or 100% annuity, Social Security level income annuity.

All optional forms are the Actuarial Equivalent of the single life annuity option.

Maximum Benefit

Benefits are limited to the maximum permissible amount under IRC §415. The maximum annual benefit payable at age 62 for the 2009 Plan Year is \$195,000.

Definitions

Accrued Benefit

For Grandfathered Employees, the greater of the New Benefit Formula or the Old Benefit Formula described below. For all other Covered Employees, only the New Benefit Formula applies.

Grandfathered Employees are Covered Employees who attained age 55 and completed at least 10 years of Vesting Service as of January 1, 1998.

In all cases, the Accrued Benefit is frozen for Covered Employees who have ceased benefit accruals under the plan.

New Benefit Formula

The sum of a, b, and c as follows:

- a. The Old Benefit Formula frozen as of December 31, 1997 or the frozen Sonoco accrued benefit, if applicable.
- b. 1.2% of Compensation for each year after 1997 until March 1, 2005 and 1.0% of Compensation for each year after March 1, 2005.
- c. 0.5% of Compensation in excess of 50% of the Social Security Wage Base (if any) for each year after 1997 until March 1, 2005.

This c portion does not apply to service after March 1, 2005.

Schedule SB Attachment (Form 5500)—2009 Plan Year
Rock-Tenn Company Pension Plan
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Old Benefit Formula:

The greater of:

- a. 0.75% of Average Compensation times Benefit Service.
- b. \$12.00 per month per year of Benefit Service.
- c. The product of:
 - i. 50% of Average Compensation minus 50% of the Primary Social Security Benefit, and
 - ii. Benefit Service up to 25 years divided by 25.
- d. Accrued Benefit as of September 30, 1985.

For purposes of the Old Formula Benefit:

Average Compensation is the highest average monthly Compensation for any 5 years out of the last 10 years of employment.

Primary Social Security Benefit is the estimated monthly Social Security benefit payable at age 65 assuming level future earnings after termination.

Actuarial Equivalent

Based on an interest rate of 7% and the 1971 Group Annuity Mortality Table, male rates for participants and female rates for beneficiaries.

Compensation

Base pay for salaried employees and total pay for hourly paid employees.

Plan Year

The twelve-month period ending on September 30.

Benefit Service

Service while a Covered Employee.

Vesting Service

Service from date of hire.

Schedule SB Attachment (Form 5500)—2009 Plan Year
Rock-Tenn Company Pension Plan
EIN: 62-0342590 PN: 001

Changes in Plan Provisions since the Prior Valuation

The October 1, 2009 funding valuation reflects the following plan changes:

- An increase in the annual pay limit under IRC Section 401(a)(17) from \$230,000 in 2008 to \$245,000 in 2009.
- An increase in the annual maximum benefit limit under IRC Section 415 from \$185,000 in 2008 to \$195,000 in 2009.
- The mortality and interest rates under IRC Section 417(e)(3) were updated to the applicable rates for the current plan year.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

The target liability was calculated using the full yield curve based on corporate bonds rates for May 2009. As such, "4" was entered on line 21b as the applicable lookback month.

Schedule SB Attachment (Form 5500)—2009 Plan Year
Rock-Tenn Company Pension Plan
EIN: 62-0342590 PN: 001

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

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at beginning of year.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55	10.00%	1.0000	5.50
56	7.50%	0.9000	3.78
57	7.50%	0.8325	3.56
58	7.50%	0.7701	3.35
59	7.50%	0.7123	3.15
60	10.00%	0.6589	3.95
61	15.00%	0.5930	5.43
62	20.00%	0.5040	6.25
63	20.00%	0.4032	5.08
64	25.00%	0.3226	5.16
65	50.00%	0.2419	7.86
66	20.00%	0.1210	1.60
67	20.00%	0.0968	1.30
68	30.00%	0.0774	1.58
69	30.00%	0.0542	1.12
70	100.00%	0.0379	2.66
Weighted Average			61.33

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment 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 **10/01/2009** and ending **09/30/2010**

- A** This return/report is for: ☐ a multiemployer plan; ☐ a multiple-employer plan; or
☒ a single-employer plan; ☐ a DFE (specify) _____
- B** This return/report is: ☐ the first return/report; ☒ the final return/report;
☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
- C** If the plan is a collectively-bargained plan, check here ▶ ☐
- D** Check box if filing under: ☒ Form 5558; ☐ automatic extension; ☐ the DFVC program;
☐ special extension (enter description) _____

Part II Basic Plan Information - enter all requested information

1a Name of plan ROCK-TENN COMPANY PENSION PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 03/01/1967
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) ROCK-TENN COMPANY 504 THRASHER STREET NORCROSS GA 30071-1967	2b Employer Identification Number (EIN) 62-0342590 2c Sponsor's telephone number 770-448-2193 2d Business code (see instructions) 322200

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		7/13/11	JOHN STAKEL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2009)
V.092307.1

3a Plan administrator's name and address (If same as plan sponsor, enter "Same")
SAME

3b Administrator's EIN

3c Administrator's telephone number

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

6,059

6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a, 6b, 6c, and 6d).

a Active participants

6a

0

b Retired or separated participants receiving benefits

6b

0

c Other retired or separated participants entitled to future benefits

6c

0

d Subtotal. Add lines 6a, 6b, and 6c

6d

0

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits

6e

0

f Total. Add lines 6d and 6e

6f

0

g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)

6g

h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested

6h

1

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:

1A 1G 1H

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

9a Plan funding arrangement (check all that apply)

(1) ☐

Insurance

(2) ☐

Code section 412(e)(3) insurance contracts

(3) ☒

Trust

(4) ☐

General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1) ☐

Insurance

(2) ☐

Code section 412(e)(3) insurance contracts

(3) ☒

Trust

(4) ☐

General assets of the sponsor

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

a Pension Schedules

(1) ☒

R (Retirement Plan Information)

(2) ☐

MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3) ☒

SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1) ☒

H (Financial Information)

(2) ☐

I (Financial Information - Small Plan)

(3) ☐

A (Insurance Information)

(4) ☒

C (Service Provider Information)

(5) ☒

D (DFE/Participating Plan Information)

(6) ☐

G (Financial Transaction Schedules)

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 10/01/2009 and ending 09/30/2010

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

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

A Name of plan ROCK-TENN COMPANY PENSION PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ROCK-TENN COMPANY	D Employer Identification Number (EIN) 62-0342590	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500		

Part I Basic Information

1 Enter the valuation date: Month <u>10</u> Day <u>1</u> Year <u>2009</u>			
2 Assets:			
a Market value	2a	161,919,475	
b Actuarial value	2b	178,111,422	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target	
a For retired participants and beneficiaries receiving payment	3a	1,434	85,930,647
b For terminated vested participants	3b	2,439	48,651,906
c For active participants:			
(1) Non-vested benefits	3c(1)		2,286,441
(2) Vested benefits	3c(2)		60,915,227
(3) Total active	3c(3)	2,192	63,201,668
d Total	3d	6,065	197,784,221
4 If the plan is at-risk, check the box and complete items (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	6.87 %	
6 Target normal cost	6	4,176,496	

Statement by Enrolled Actuary

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

SIGN HERE	 Henry J. Elliot <small>Signature of actuary</small>	06/30/2011 Date 11-07048 Most recent enrollment number (770) 956-7777 Telephone number (including area code)
HENRY J. ELLIOT Type or print name of actuary HEWITT ASSOCIATES, LLC Firm name 3350 RIVERWOOD PARKWAY, SUITE 80 ATLANTA GA 30339-3370 Address of the firm		

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

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

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v.092308.1

Part II Beginning of year carryover and prefunding balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	68,551	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	68,551	0
10	Interest on item 9 using prior year's actual return of <u>(.87)</u> %	(596)	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		12,272,867
b	Interest on (a) using prior year's effective rate of <u>7.14</u> %		876,283
c	Total available at beginning of current plan year to add to prefunding balance		13,149,150
d	Portion of (c) to be added to prefunding balance		13,000,000
12	Reduction in balances due to elections or deemed elections	67,955	13,000,000
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part III Funding percentages			
14	Funding target attainment percentage	14	90.05 %
15	Adjusted funding target attainment percentage	15	90.05 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	93.12 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/15/2010	1,600,000				
04/12/2010	1,600,000				
06/11/2010	840,000				
10/07/2010	1,400,000				
06/13/2011	2,750,000				
			Totals ►	18(b)	8,190,000
				18(c)	0

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

a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	7,681,453

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 61
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	4,176,496
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	19,672,799	3,497,184
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	34	7,673,680
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	7,673,680
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37	7,681,453
38 Interest-adjusted excess contributions for current year (see instructions)	38	7,773
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	0
40 Unpaid minimum required contribution for all years	40	0