Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
CJ AMERICA INC 401(K) PROFIT SHARING PLAN & TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2000

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

3530 WILSHIRE BL SUITE 1220
LOS ANGELES, CA 90010

2b Employer Identification Number (EIN)
22-2501026

2c Sponsor's telephone number
213-738-1405

2d Business code (see instructions)
424400

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	07/14/2011	HAN JONG KIM
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
CJ AMERICA INC

3530 WILSHIRE BL SUITE 1220
LOS ANGELES, CA 90010

3b Administrator's EIN
22-2501026

3c Administrator's telephone number
213-738-1405

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**	227
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**	333
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	2
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	335
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	335
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	65
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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)	X	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)	X	Trust
(4)		General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

(1)	X		**H** (Financial Information)
(2)			**I** (Financial Information – Small Plan)
(3)		0	**A** (Insurance Information)
(4)			**C** (Service Provider Information)
(5)			**D** (DFE/Participating Plan Information)
(6)			**G** (Financial Transaction Schedules)

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

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

A Name of plan
CJ AMERICA INC 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CJ AMERICA INC

D Employer Identification Number (EIN)
22-2501026

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	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	5897	0
(2) Participant contributions	1b(2)	16587	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	70243	1580717
(2) U.S. Government securities	1c(2)	0	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	
(B) All other	1c(3)(B)	0	
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	
(B) Common	1c(4)(B)	0	
(5) Partnership/joint venture interests	1c(5)	0	
(6) Real estate (other than employer real property)	1c(6)	0	
(7) Loans (other than to participants)	1c(7)	0	
(8) Participant loans	1c(8)	26297	37903
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	986803	50460
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	
	(2) Employer real property	1d(2)	0	
e	Buildings and other property used in plan operation	1e	0	
f	Total assets (add all amounts in lines 1a through 1e)	1f	1105827	1669080
	Liabilities			
g	Benefit claims payable	1g	11751	
h	Operating payables	1h	0	
i	Acquisition indebtedness	1i	0	
j	Other liabilities	1j	0	
k	Total liabilities (add all amounts in lines 1g through1j)	1k	11751	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	1094076	1669080

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	120856	
	(B) Participants	2a(1)(B)	240578	
	(C) Others (including rollovers)	2a(1)(C)	11085	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		372519
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	119	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)	0	
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	135	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		254
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		308533
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		681306
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	106222	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		106222
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	80	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		80
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		106302
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		575004
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: PRESTON AND COMPANY (2) EIN: 23-2022858

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

CJ America, Inc. 401 (k)
Profit Sharing Plan & Trust
December 31, 2009

CJ America, Inc. 401 (k) Profit Sharing Plan & Trust

TABLE OF CONTENTS

	Page No.
ACCOUNTANTS' REPORT	1
FINANCIAL STATEMENTS	
Statement of Net Assets Available for Benefits December 31, 2009 and 2008	2
Statement of Changes in Net Assets Available for Benefits for the Year Ended December 31, 2009	3
Notes to the Financial Statements	4-9
Supplementary Schedules (Attachments to Form 5500)	
Schedule H, Part IV, Line 4i - Schedule of Assets Held for Investment Purposes at End of Year	10

Telephone 610-558-3040
Fax 610-558-2831

Preston and Company
Certified Public Accountants
123 Commons Court
P.O. Box 1237
Chadds Ford, PA 19317-1237

Members of
American Institute of CPA's
Pennsylvania Institute of CPA's

INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of
The CJ America, Inc. 401 (k) Profit Sharing Plan and Trust

We were engaged to audit the financial statements of the CJ America, Inc. 401 (k) Profit Sharing Plan and Trust as of December 31, 2009 and 2008, and for the year ended December 31, 2009, and the supplementary schedules as of and for the year ended December 31, 2009 as listed in the accompanying index. These financial statements and schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520-103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note J, which was certified by Mid Atlantic Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2009 and 2008, that the information provided to the plan administrator by the custodian is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and schedules taken as a whole. The form and content of the information included in the financial statements and schedules, other than that derived from the information certified by the custodian, 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.

Preston & Co.

PRESTON AND COMPANY
Chadds Ford, Pennsylvania
July 6, 2011

CJ AMERICA, INC. 401 (K) PROFIT SHARING PLAN & TRUST
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2009 AND 2008

	2009	2008
ASSETS		
Investments (at fair value)	$1,679,143	$1,081,655
Receivables:		
Participants' contributions	0	16,514
Employer's contributions	0	5,897
Participants' loan interest	0	73
		22,484
TOTAL ASSETS	**$1,679,143**	**1,104,139**
LIABILITIES		
TOTAL LIABILITIES	0	0
NET ASSETS AVAILABLE FOR BENEFITS	**$1,679,143**	**$1,104,139**

See accompanying notes.

CJ AMERICA, INC. 401 (K) PROFIT SHARING PLAN & TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2009

ADDITIONS	
Addition to net assets attributed to:	
Investment income:	
Net investment gain (loss) from registered investment companies	$308,533
Interest	254
	$308,787
Contributions	
Participants'	$240,578
Employer	120,856
Rollovers'	11,085
	$372,519
TOTAL ADDITIONS	$681,306
DEDUCTIONS	
Deductions from net assets attributed to:	
Benefits paid to participants	$106,222
Administrator fees	80
TOTAL DEDUCTIONS	$106,302
NET INCREASE	$575,004
NET ASSETS AVAILABLE FOR BENEFITS	
Beginning of year	1,104,139
END OF YEAR	**$1,679,143**

See accompanying notes.

CJ America, Inc. 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2009

NOTE A - DESCRIPTION OF PLAN

The following description of CJ America, Inc. 401 (k) Profit Sharing Plan & Trust (Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General. The Plan is a single-employer defined contribution plan established in 2000 covering employees of CJ Corporation, CJ CGV America LA, LLC, CJ America, Inc., Annie Chun's, Inc., CJ GLS America, Inc., CJ GCV Co., Imaginasian Entertainment, Inc., CJ Food Court, LLC, CJ Bakery, Inc. Tours Les Jours USA, LLC, Lee Entertainment LLC, Tours Les Jours International Corp, CJ Omni, Inc. and CJ CGV America Holdings, Inc. (the Company) and is intended to comply with Section 401 (k) of the Internal revenue Code (the Code). The Plan was most recently amended November 1, 2009 to comply with tax legislation. The Plan is available to substantially all employees of the Company who are scheduled to work at least 1,000 hours in a 12-month period.. Participants are eligible to receive Company contributions after completion of three months of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Tax Status. The Plan Sponsor has adopted a volume submitter document sponsored by Paychex, Inc. The Plan sponsor is relying on the notification letter dated March 31, 2008, as the basis of compliance with the Internal Revenue Code (IRC) and the regulations. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Contributions. Under the Plan, participants may contribute up to 100% of their pretax salary, subject to certain limitations. The company contributed 100% of the participant's elective deferrals up to a maximum of 3% of compensation to the Plan as a matching contibution in the year ended December 31, 2009. The Plan allows for rollover contributions from other qualified plans.

Participant Accounts. Each participant's account is credited with the participant's contribution and allocations of (a) The Company's contribution and, (b) Plan earnings, and charged with an allocation of administrative expenses. Participant accounts are valued daily. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Each participant may direct their contributions to be invested in one or more of the available investment options.

Vesting. The employee deferral portion and /or rollover contribution of the participant balance is fully and immediately vested. The employer matching contribution portion of the participant's balance vests as follows: One year, 33%; 2 years, 66%; 3 years, or more 100%. Participants are fully vested upon retirement, death or disability or termination of the plan.

Participant Loans. Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest at rates commensurate with local prevailing rates as determined by the Plan administrator. Loans other than loans used to purchase a principal residence, must be repaid within five years. Principal and interest is paid ratably through payroll deductions.

Payment of Benefits. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Upon termination of service, death, disability or retirement, a participant or beneficiary will receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum payment.

Forfeited Accounts. Forfeitures in the Plan are available to pay plan expenses and reduce future employer contributions. There were $3,816. of unallocated forfeitures at December 31, 2009.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared using the accural method of accounting.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts of assets, liabilities and changes therein and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Quoted market prices are used to value investments. Shares of mutual funds are valued at quoted market prices which represent the net asset value of shares held by the Plan at year-end. Participant loans are valued at cost, which approximates market.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date

Risks and Uncertainties

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

Payment of Benefits

Benefits are recorded when paid.

Administrative Fees

The Company pays for certain administrative expenses incurred by the Plan.

NOTE C - FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefit.

		Fair Value Measurements Using:	
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Unobservable Inputs (Level 3)
December 31, 2009			
Mutual funds	$ 1,631,177	$ 1,631,177	$ -----
Participant loans	47,966	-----	47,966
Total	$ 1,679,143	$ 1,631,177	$ 47,966
December 31, 2008			
Mutual funds	$ 1,045,295	$ 1,045,295	$ -----
Participant loans	36,360	---------	36,360
Total	$ 1,081,655	$ 1,045,295	$ 36,360

SFAS No. 157, Fair Value Measurements, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of aire value. No Level 2 inputs were available to the Plan, and Level 3 inputs were only used when Level 1 or Level 2 inputs were not available.

Level 1 Fair Value Measurements

The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end.

Level 3 Fair Value Measurements

The fair value of participant loans is equal to the amortized cost of the loans because the loans are secured by each respective participant's account balance. The following table provides further details of the Level 3 fair value measurements.

Fair Value Measurements Using Significant Unobservable Inputs (Level 3)

	Participant Loans
December 31, 2009	
Beginning balance	$ 36,360
Purchases, sales, issuances, and settlements (net)	11,606
Ending balance	$ 47,966
December 31, 2008	
Beginning balance	$ 45,996
Purchases, sales, issuances, and settlements (net)	(9,636)
Ending balance	$ 36,360

NOTE D - INVESTMENTS

The following presents investments that represent 5% or more of the Plan's net assets available for benefits:

	2009	2008
Janus Growth & Income Fund	0	192,065
Schwab S & P 500 Index Fund	0	128,038
Weitz Value Fund	0	81,586
Baron Asset Fund	0	62,896
DWS International Fund	0	71,205
Artisan International Fund	0	153,992
Federated US Government 2-5 Year Fund	0	297,021
Ready Assets Prime Money Fund	1,580,719	0

NOTE E - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

NOTE F - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of Form 5500 as of December 31, 2009 and 2008:

		2009		2008
Assets available for benefits per the Financial Statements	$	1,679,143	$	1,104,139
Deemed distributions of participant loans		(10,063)		(10,063)
Amounts distributed to withdrawing participants not clearing Plan Depository		0		11,751
Total assets per Schedule H of Form 5500	$	1,669,080	$	1,105,827
Total liabilities per the Financial Statements	$	0	$	0
Amounts distributed to withdrawing participants not clearing Plan Depository		0		11,751
Total liabilities per Schedule H of Form 5500	$	0	$	11,751

NOTE G - DEFERRED BENEFITS PAYABLE

At December 31, 2009 and 2008 there were $61,599 and $46,580, respectively, in accounts for deferred benefits of individuals who had withdrawn from participation in the plan. These amounts are included in the net assets available for benefits.

NOTE J - INFORMATION PREPARED AND CERIFIED BY CUSTODIAN

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by the custodian.

	2009	2008
Investments, at fair value:		
Mutual funds	1,631,177	1,045,295
Investment income	308,787	(492,184)

SUPPLEMENTARY INFORMATION

CJ America, Inc. 401 (k) Profit Sharing Plan and Trust
EIN 22-2501026 Plan No.001
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2009

(a)	(b) Identity of Issue/Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost**	(e) Current Value
	Ready Assets Prime Money	Money market	**	$1,580,719
	AIM Small Cap Growth	Mutual fund	**	$2,684
	AIM Global Real Estate	Mutual fund	**	$118
	Aberdeen China Oppty Fund	Mutual fund	**	$1,291
	AIM European Growth	Mutual fund	**	$69
	BlackRock Equity Dividend	Mutual fund	**	$3,160
	BlackRock Global Allocation	Mutual fund	**	$12,487
	BlackRock Global Financial Svcs	Mutual fund	**	$97
	BlackRock Pacific	Mutual fund	**	$41
	BlackRock S & P 500 Index	Mutual fund	**	$6,580
	Blackrock Lifecycle Prepared Port 2040	Mutual fund	**	$42
	Blackrock Lifecycle Prepared Port 2030	Mutual fund	**	$751
	Blackrock Lifecycle Prepared Port 2020	Mutual fund	**	$828
	Blackrock Lifecycle Prepared Port 2015	Mutual fund	**	$56
	BlackRock Government Income	Mutual fund	**	$2,996
	Delaware Diversified Income	Mutual fund	**	$590
	Goldman Sachs Growth Opp Svc	Mutual fund	**	$4,192
	American Funds Growth Fd of America	Mutual fund	**	$6,536
	Ivy Global Natural Resources	Mutual fund	**	$1,128
	Oppenheimer International Bond	Mutual fund	**	$844
	Oppenheimer Gold & Special Minerals	Mutual fund	**	$259
	Oppenheimer Developing Markets	Mutual fund	**	$3,300
	PIMCO Real Return	Mutual fund	**	$233
	Thornburg International Value	Mutual fund	**	$2,176
	Participant loans	4 loans; 4.25%-5.95%; 0-5 years maturity	0	$47,966

** Cost omitted for participant directed accounts.