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 12/01/2009 and ending 11/30/2010

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

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

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

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
GATEWAY PACKAGING COMPANY EMPLOYEE PENSION PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1973

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
GATEWAY PACKAGING COMPANY LLC

5910 WINNER RD
KANSAS CITY, MO 64125

5910 WINNER RD
KANSAS CITY, MO 64125

2b Employer Identification Number (EIN)
27-2713665

2c Sponsor's telephone number
816-214-9601

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	Filed with authorized/valid electronic signature.	09/15/2011	DAVID ANTONINI
	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")
GATEWAY PACKAGING COMPANY LLC

5910 WINNER RD
KANSAS CITY, MO 64125

3b Administrator's EIN
27-2713665

3c Administrator's telephone number
816-214-9601

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
GATEWAY PACKAGING COMPANY OF MISSOURI, INC

4b EIN
44-0571558

4c PN
001

5	Total number of participants at the beginning of the plan year	**5**	168
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**	93
b	Retired or separated participants receiving benefits	**6b**	22
c	Other retired or separated participants entitled to future benefits	**6c**	50
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	165
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	3
f	Total. Add lines **6d** and **6e**	**6f**	168
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:
1B 1G 3H 1I

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)	X	**R** (Retirement Plan Information)
(2)		**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)	X	**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)		**A** (Insurance Information)
(4)	X	**C** (Service Provider Information)
(5)	X	**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

For calendar plan year 2009 or fiscal plan year beginning 12/01/2009 and ending 11/30/2010

▶ **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
GATEWAY PACKAGING COMPANY EMPLOYEE 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
GATEWAY PACKAGING COMPANY LLC

D Employer Identification Number (EIN)
27-2713665

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 12 Day 01 Year 2009

2 Assets:

a	Market value	**2a**	1666161
b	Actuarial value	**2b**	1499545

3 Funding target/participant count breakdown

			(1) Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	22	247921
b	For terminated vested participants	**3b**	48	491359
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		27610
	(2) Vested benefits	**3c(2)**		866401
	(3) Total active	**3c(3)**	98	894011
d	Total	**3d**	168	1633291

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**	6.49 %
6	Target normal cost	**6**	

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

	11/04/1998
Signature of actuary	Date
HARLAN C. FOSTER	
Type or print name of actuary	Most recent enrollment number
H. C. FOSTER & COMPANY	
Firm name	Telephone number (including area code)
PO BOX 99 BELLE RIVE, IL 62810	
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 [ ]

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)	13467	
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	
9	Amount remaining (Item 7 minus item 8)	13467	
10	Interest on item 9 using prior year's actual return of 25.50 %	3434	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		159356
	b Interest on (a) using prior year's effective rate of 8.04 %		12812
	c Total available at beginning of current plan year to add to prefunding balance		172168
	d Portion of (c) to be added to prefunding balance		172168
12	Reduction in balances due to elections or deemed elections	0	
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)	16901	172168

Part III Funding percentages

14	Funding target attainment percentage	14	92.10 %
15	Adjusted funding target attainment percentage	15	92.10 %
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	100.00 %
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
01/16/2010	20000		07/16/2010	30000	
02/16/2010	20000		08/16/2010	30000	
03/16/2010	25000				
04/16/2010	25000				
05/16/2010	25000				
06/16/2010	25000				
		Totals ► 18(b)		200000	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	194561

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:	
5.28 %	6.59 %	6.65 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	65

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**	

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	322478	32027
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**	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33)	**34**	32027

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	0	0	0

36 Additional cash requirement (item 34 minus item 35)	**36**	32027
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	**37**	194561
38 Interest-adjusted excess contributions for current year (see instructions)	**38**	162534
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**	

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).	2009
Department of Labor Employee Benefits Security Administration	▶ File as an attachment to Form 5500.	This Form is Open to Public Inspection.
Pension Benefit Guaranty Corporation		

For calendar plan year 2009 or fiscal plan year beginning 12/01/2009 and ending 11/30/2010

A Name of plan
GATEWAY PACKAGING COMPANY EMPLOYEE PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
GATEWAY PACKAGING COMPANY LLC

D Employer Identification Number (EIN)
27-2713665

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

(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: GAMIN MEDLER CHILDER & HOERING PC	**b** EIN:	37-1201052
c	Position: ACCOUNTANT		
d	Address: 600 WASHINGTON AVE, SUITE 1800 ST LOUIS, MO 63101	**e** Telephone:	314-925-4367

Explanation: CHANGE IN BUSINESS OWNERSHIP, CHANGE TO NEW OWNERS ACCOUNTANT

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 12/01/2009 and ending 11/30/2010

A Name of plan
GATEWAY PACKAGING COMPANY EMPLOYEE PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
GATEWAY PACKAGING COMPANY LLC

D Employer Identification Number (EIN)
27-2713665

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: ASSOC GROWTH BALANCED LIFESTAG FD

b Name of sponsor of entity listed in (a): ASSOCIATED TRUST COMPANY, N.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)
39-6771934-001	C	1885700

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 12/01/2009 and ending 11/30/2010

A Name of plan
GATEWAY PACKAGING COMPANY EMPLOYEE PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
GATEWAY PACKAGING COMPANY LLC

D Employer Identification Number (EIN)
27-2713665

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	8	11
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	82000	101617
(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)	1584153	1885700
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	1666161	1987328
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	1666161	1987328

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)	200000	
	(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)		200000
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	111	
	(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)		111
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	151590	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		151590
(6) Net investment gain (loss) from common/collective trusts	2b(6)		4513
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		356214
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)		
(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)		
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		356214
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified **(2)** ☐ Qualified **(3)** ☒ 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: BKD, LLP **(2)** EIN: 44-0160260

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 12/01/2009 and ending 11/30/2010

A Name of plan
GATEWAY PACKAGING COMPANY EMPLOYEE PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
GATEWAY PACKAGING COMPANY LLC

D Employer Identification Number (EIN)
27-2713665

Part I Distributions

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

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

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

EIN(s): 32-0219031

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** 0

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BKD LLP
CPAs & Advisors

220 W. Main Street, Suite 1700
PO Box 1178
Louisville, KY 40201-1178
502.581.0435 Fax 502.581.0723 www.bkd.com

Plan Administrator
Gateway Packaging Company
Employee Pension Plan
Kansas City, Missouri

As part of our audit of the financial statements of the Gateway Packaging Company Employee Pension Plan (Plan) as of and for the year ended November 30, 2010, we wish to communicate the following to you.

Audit Scope and Results

Auditor's Responsibility Under Auditing Standards Generally Accepted in the United States of America

An audit performed in accordance with auditing standards generally accepted in the United States of America is designed to obtain reasonable, rather than absolute, assurance about the financial statements. In performing auditing procedures, we establish scopes of audit tests in relation to the financial statements taken as a whole. Our engagement does not include a detailed audit of every transaction. Our engagement letter more specifically describes our responsibilities.

These standards require communication of significant matters related to the financial statement audit that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process. Such matters are communicated in the remainder of this letter or have previously been communicated during other phases of the audit. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.

An audit of the financial statements does not relieve management or those charged with governance of their responsibilities. Our engagement letter more specifically describes your responsibilities.

Qualitative Aspects of Significant Accounting Policies and Practices

Significant Accounting Policies

The Plan's significant accounting policies are described in Note 2 of the audited financial statements.

Alternative Accounting Treatments

No matters are reportable.

Management Judgments and Accounting Estimates

No matters are reportable.

Financial Statement Disclosures

The following areas involve particularly sensitive financial statement disclosures for which we are prepared to discuss the issues involved and related judgments made in formulating these disclosures:

- Fair value of investments
- Party-in-interest transactions
- Accumulated Plan benefits

Audit Adjustments

No matters are reportable

Auditor's Judgments About the Quality of the Plan's Accounting Principles

No matters are reportable.

Other Material Written Communication

Listed below is the only other material written communication between management and BKD related to the audit:

- Management representation letter (attached)

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of the Plan as of and for the year ended November 30, 2010, in accordance with auditing standards generally accepted in the United States of America, we considered the Plan's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies or material weaknesses have been identified. However, as discussed below, we identified a deficiency in internal control that we consider to be a significant deficiency.

A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements of the Plan's financial statements on a timely basis. A deficiency in design exists when a control necessary to meet a control objective is missing or an existing control is not properly designed so that, even if the control operates as designed, a control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Plan's financial statements will not be prevented or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We observed the following matters that we consider to be significant deficiencies.

Significant Deficiencies

Plan Administration and Oversight

During our audit procedures, we noted Gateway Packaging Company (Plan Sponsor) did not perform timely reviews of certain information prepared or provided by its third-party service providers. The Plan Sponsor is responsible for the prudent oversight and review of all services provided by third parties to the Plan. Hiring a service provider to perform duties on behalf of the Plan is a fiduciary function. As part of its fiduciary responsibilities, the Plan Sponsor is required to periodically monitor service providers to ensure they are properly performing agreed-upon services.

We recommend the Plan Sponsor perform various periodic reviews and reconciliations of information provided by the third-party service provider including:

- Reviewing quarterly trust statements for unusual items such as missing contributions, erroneous distributions to participants or other third parties.
- Reconciling total contributions made to the Plan per the Plan Sponsor's records to total contributions received by the Plan by the trustee.

- Reviewing census data provided to the actuary to ensure the listings are complete and accurate.
- Obtaining and reviewing the SAS 70 from the trustee for significant testing exceptions that could impact Plan operations.
- Reviewing listing benefit payments for completeness and accuracy to ensure participants and beneficiaries receiving benefits are eligible.

Benefit Payments

During our testing of benefit payments, it was noted that one participant receiving a monthly benefit payment was not eligible since they were a participant in the administrative plan. We recommend management regularly review benefit payment listings to ensure that participants and beneficiaries receiving monthly benefits are eligible.

Census Data

During our testing of participant data in the census and various discussions with management and the actuary, it was determined that the census data is not complete with respect to employee classifications (*i.e.* active, terminated, etc.) or to the number of participants. Further, it was determined that certain of the long-term employees' service histories may not be complete. The lack of complete and accurate employee census directly impacts the valuations performed by the actuary, including the accumulated plan benefit amount and amounts used for purposes of determining the minimum funding requirements.

We recommend that each year management prepare a full census of all employees, their employment status, their relevant demographic information (*i.e.* date of birth, date of hire, date of termination, date of plan entry, etc.). To ensure the completeness, it is recommended once the census is updated it is regularly reconciled to the payroll register to ensure all employees have been appropriately accounted for. Lastly, we recommend management prepare a full listing of service histories for all participants in the Plan to ensure those are complete and accurate.

Other Matters

Although not considered material weaknesses, significant deficiencies or deficiencies in internal control over financial reporting, we observed the following matters and offer these comments and suggestions with respect to matters which came to our attention during the course of the audit of the financial statements. Our audit procedures are designed primarily to enable us to form an opinion on the financial statements and, therefore, may not bring to light all weaknesses in policies and procedures that may exist. However, these matters are offered as constructive suggestions for the consideration of management as part of the ongoing process of modifying and improving financial and administrative practices and procedures. We can discuss these matters further at your convenience and may provide implementation assistance for changes or improvements if you require.

Current Economic Conditions

The current economic environment has created unprecedented circumstances and challenges for employee benefit plans, including declines in the fair values of investments. The values of the assets recorded in the financial statements could change rapidly, resulting in material future adjustments to investment values that could negatively impact the Plan. Now, more than ever, we recommend the Plan Sponsor vigilantly monitor and aggressively manage the quality and values of investments.

Correspondence With Retirees and Beneficiaries

We recommend that Plan management regularly correspond with retirees and beneficiaries to ensure they are still alive and there have been no changes that could affect their benefits, such as changes in address, changes in beneficiary, etc. This ensures participant records are up to date and benefits are properly being distributed to eligible participants.

Administrative Committee

As of the Plan year-end, there was no administrative committee charged with oversight of the Plan. Such a committee is important to the operations of the Plan in accordance with the Department of Labor and other requirements. We understand the Plan Sponsor is in the process of implementing such a committee to be charged with the oversight of the Plan to ensure full compliance of the Plan with applicable requirements, including, but not limited to, investment options and performance, amendments to the Plan to ensure it is current with the respect to changes in employee benefit plan environment and that the fiduciary responsibilities are being followed. Further, we recommend the committee meet regularly and formally document those meetings in minutes.

* * * * * *

This communication is intended solely for the information and use of the Plan administrator and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

BKD, LLP

September 13, 2011

gatewaypackaging.com

GATEWAY
PACKAGING COMPANY

September 13, 2011

BKD, LLP
Certified Public Accountants
P.O. Box 1178
Louisville, KY 40201-1178

We are providing this letter in connection with your audit of our financial statements as of and for the year ended November 30, 2010. We confirm that we are responsible for the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America and for the fair presentation of the accompanying supplemental schedules in conformity with the Department of Labor's (DOL) Rules and Regulations under the *Employee Retirement Income Security Act of 1974* (ERISA). We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control and preventing and detecting fraud.

We understand that you will not express an unqualified opinion on the financial statements of the Plan for the year ended November 30, 2010, because at our request you did not audit investment information provided by the trustee.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, the following:

1. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America.

2. We have made available to you:

   (a) All financial records and related data.

   (b) All significant contracts.

3. There were no administrative committee meetings held through the date of this letter.

4. We have informed you of all current risks of a material amount that are not adequately prevented or detected by plan procedures with respect to:

   (a) Misappropriation of assets.

   (b) Misrepresented or misstated assets or liabilities.

GATEWAY.
PACKAGING COMPANY

5. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.

6. We have no knowledge of any known or suspected:

   (a) Fraudulent financial reporting or misappropriation of assets involving management or employees who have significant roles in internal control.

   (b) Fraudulent financial reporting or misappropriation of assets involving others that could have a material effect on the financial statements.

7. We have no knowledge of any allegations of fraud or suspected fraud affecting the Plan received in communications from participants, former participants, regulators, third-party servicers or others.

8. Except as reflected in the financial statements, there are no:

   (a) Plans or intentions that may materially affect carrying values of assets and liabilities.

   (b) Material transactions omitted or improperly recorded in the financial records.

   (c) Material gain/loss contingencies requiring accrual or disclosure, including those arising from environmental remediation obligations.

   (d) Events occurring subsequent to the date of the statement of net assets available for benefits requiring adjustment or disclosure in the financial statements.

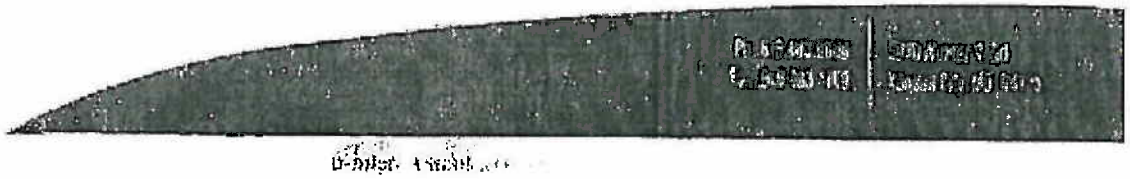
   (e) Related-party or party-in-interest transactions, balances, arrangements or guarantees.

   (f) Agreements to purchase assets previously sold.

   (g) Violations of law, regulations or requirements of regulatory agencies which could materially affect the financial statements.

   (h) Unasserted claims or assessments that are probable of assertion and must be disclosed as a loss contingency. Neither the Plan nor the sponsor has sought or received attorney's services related to asserted or unasserted claims or assessment during or subsequent to the Plan's audit period related to any claims or assessments either asserted or unasserted. Also, we are not aware of any claims, asserted or unasserted, for which legal counsel should be sought.

   (i) Reportable transactions as defined in Section 103(b)(3)(H) of ERISA.



GATEWAY
PACKAGING COMPANY

9. Adequate allowances have been provided for any material losses from uncollectible receivables.

10. The fair values of financial assets recognized in the financial statements or disclosed in the notes thereto are reasonable estimates based on the methods and assumptions used. The methods and significant assumptions used result in measurements of fair value appropriate for financial statement recognition and disclosure purposes and have been applied consistently from period to period, taking into account any changes in circumstances. The significant assumptions appropriately reflect market participant assumptions.

11. The Plan and the trust established under the Plan are qualified under the appropriate section of the Internal Revenue Code, and we intend to continue them as a qualified Plan and trust. We do not have any intention at present to terminate the Plan.

12. The adoption date of the most recent Plan amendment was June 21, 2010, as provided to you.

13. The Plan obtained its latest determination letter on January 31, 2011, which is subsequent to the financial statement date. The Internal Revenue Service stated the Plan, as designed, is in compliance with the applicable requirements of the Internal Revenue Code. Prior to that, the previous determination letter was obtained on July 30, 2001. The Internal Revenue Service stated the Plan, as it was designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan was amended after receiving that since receiving the 2001 determination letter. However, we believe the Plan was designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, we believe the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

14. The Plan provisions at the date of this letter are the same as those at the actuarial valuation date.

15. The Plan has complied with the fidelity bonding requirements of ERISA.

16. The Plan has made no investments during the year that violate the terms of the Plan or trust agreement.

17. The participants' data that we provided the Plan's actuary for the purposes of determining the actuarial present value of accumulated Plan benefits and other actuarially determined amounts in the financial statements were complete.

18. We agree with the actuarial methods and assumptions that the actuary used for funding purposes and for determining accumulated Plan benefits and know of nothing that would make such methods or assumptions inappropriate in the circumstances.

GATEWAY
PACKAGING COMPANY

19. Except as disclosed in the financial statements, the actuarial methods or assumptions used in calculating amounts recorded or disclosed in the financial statements have not been changed since the previous year.

20. Except as disclosed in the financial statements, the Plan has:

    (a) Satisfactory title to all recorded assets, and they are not subject to any liens, pledges or other encumbrances.

    (b) Complied with all aspects of contractual agreements, for which noncompliance would materially affect the financial statements.

21. The financial statements disclose all significant estimates known to us. Significant estimates are estimates at the date of the statement of net assets available for benefits which could change materially within the next year.

22. The Plan has not been designated as a potentially responsible party (PRP or equivalent status) by the Environmental Protection Agency (EPA) or other cognizant regulatory agency with authority to enforce environmental laws and regulations.

23. With respect to any nonattest services you have provided us during the year, including preparing a draft of the financial statements, related notes and supplemental schedules:

    (a) We have designated a qualified management-level individual to be responsible and accountable for overseeing the nonattest services.

    (b) We have established and monitored the performance of the nonattest services to ensure they meet our objectives.

    (c) We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.

    (d) We have evaluated the adequacy of the services performed and any findings that resulted.

24. We have reviewed the reports of all transactions processed by third-party servicers, and, based on our review, we believe the transactions shown in the reports are valid and in accordance with our instructions to the third-party processor.

25. We have apprised you of all communications, written or oral, with regulatory agencies concerning the operation of the Plan.

GATEWAY.
PACKAGING COMPANY

26. We acknowledge the current protracted economic decline continues to present difficult circumstances and challenges for employee benefit plans, including declines in the fair values of investments. We understand the values of the assets and liabilities recorded in the financial statements could change rapidly, resulting in material future adjustments to investment values that could negatively impact the Plan. We acknowledge you have no responsibility for future changes caused by the current economic environment and the resulting impact on the Plan's financial statements. Further, the Plan sponsor is solely responsible for all aspects of managing the Plan, including questioning the quality and valuation of investments.

David Antonini
Chief Financial Officer

Brock Joblin
Controller – Kansas City

Gateway Packaging Company
Employee Pension Plan

EIN 27-2713665 PN 001

Accountants' Report and Financial Statements

November 30, 2010 and 2009

BKD LLP

CPAs & Advisors

Gateway Packaging Company
Employee Pension Plan
November 30, 2010 and 2009

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Independent Accountants' Report

Plan Administrator
Gateway Packaging Company
Employee Pension Plan
Kansas City, Missouri

We were engaged to audit the accompanying statement of net assets available for benefits of Gateway Packaging Company Employee Pension Plan (Plan) as of November 30, 2010, and the related statement of changes in net assets available for benefits for the year then ended and the accompanying supplemental schedules. These financial statements and schedules are the responsibility of the Plan's management. Other accountants were engaged to audit the financial statements of the Plan as of and for the year ended November 30, 2009, whose report dated September 15, 2010, did not express an opinion on those financial statements as permitted by 29 CFR 2520.103-8 of Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the *Employee Retirement Income Security Act of 1974* (ERISA).

As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan administrator instructed us not to perform, and we did not perform, auditing procedures with respect to the information summarized in Note 3, which was certified by Associated Trust Company, N.A., the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of and for the year ended November 30, 2010, that the information provided to the Plan administrator by the trustee is complete and accurate.

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

BKD, LLP

Louisville, Kentucky
September 13, 2011
Federal Employer Identification Number: 44-0160260

experienceBKD

Praxity
MEMBER
GLOBAL ALLIANCE OF INDEPENDENT FIRMS

Gateway Packaging Company
Employee Pension Plan

Statements of Net Assets Available for Benefits
November 30, 2010 and 2009

Assets

	2010	2009
Investments, At Fair Value	$ 1,987,317	$ 1,666,153
Accrued Interest Receivable	11	8
Net Assets Available for Benefits	$ 1,987,328	$ 1,666,161

Gateway Packaging Company
Employee Pension Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended November 30, 2010 and 2009

	2010	2009
Investment Income		
Net appreciation in fair value of investments	$ 156,103	$ 322,599
Interest	111	302
	156,214	322,901
Employer Contributions	200,000	167,500
Total additions	356,214	490,401
Deductions		
Benefits paid to participants	35,047	93,625
Total deductions	35,047	93,625
Net Increase	321,167	396,776
Net Assets Available for Benefits, Beginning of Year	1,666,161	1,269,385
Net Assets Available for Benefits, End of Year	$ 1,987,328	$ 1,666,161

See Notes to Financial Statements

Gateway Packaging Company
Employee Pension Plan
Notes to Financial Statements
November 30, 2010 and 2009

Note 1: Description of the Plan

The following description of Gateway Packaging Company Employee Pension Plan (Plan) provides only general information. Additional information about the vesting and benefit provisions and the Pension Benefit Guarantee Corporation's (PBGC) benefit guarantee is contained in the Plan Document and *Summary Plan Description*, which are available from the Plan administrator.

General

The Plan is a noncontributory defined benefit plan that covers those eligible employees of Gateway Packaging Company LLC (Company) who are covered by the terms of the collective bargaining agreement with the Amalgamated Clothing & Textile Union, AFL/CIO-CLC. The Plan provides for retirement and death benefits. Effective April 15, 2010, the Plan was amended to freeze eligibility, participation and benefit accruals. The Plan is subject to provisions of the *Employee Retirement Income Security Act of 1974* (ERISA). Associated Trust Company, N.A. is the trustee of the Plan.

Contributions

The Company has agreed to voluntarily contribute such additional amounts that are necessary to provide assets sufficient to meet the benefits to be paid to Plan members, as determined by an independent actuary. The Plan has met the minimum funding requirements established by the federal government.

Pension Benefits

Benefits under the Plan are based on years of credited service and the benefit accrual service formula outlined in the Plan Document. Normal retirement age for Plan benefits is 65. Participants may elect to receive reduced benefits upon early retirement at age 62, provided they have at least five years of service with the Company. Accrued benefits are payable as an annuity over the participant's lifetime or as a qualified joint and 50 percent survivor annuity. If a participant's accrued benefit is less than $5,000, then a single lump sum payment will be made to the participant.

Death Benefits

The spouse of a participant will receive a 50 percent survivor annuity, as defined in the Plan, upon the death of the participant. The surviving spouse annuity is equal to 50 percent of the participant's monthly benefit. This benefit is immediately payable to the spouse if the participant was already receiving benefits. If the participant was not already receiving benefits, payments to the spouse may commence as of the earliest date the participant would have received benefits.

Vesting

Upon completion of five years of vesting service but prior to becoming eligible for a normal retirement benefit, a participant is entitled to a deferred vested termination benefit equal to a percentage of their accrued retirement benefit. Eligible employees are fully vested upon completion of five years of vesting service.

Plan Termination

Although it has not expressed any intention 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 set forth in ERISA.

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

a. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.

b. Other vested benefits insured by the PBGC up to the applicable limitations discussed below.

c. Vested benefits not insured by the PBGC.

d. All nonvested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan sponsor and the level of benefits guaranteed by the PBGC.

Gateway Packaging Company
Employee Pension Plan
Notes to Financial Statements
November 30, 2010 and 2009

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets and changes in net assets available for benefits, 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.

Valuation of Investments and Income Recognition

The money market mutual fund is valued at the net asset value (NAV) of shares held by the Plan at year-end. The Plan's interest in the collective trust is valued based on information reported by the trustee using the audited financial statements of the collective trust at year-end.

Purchases and sale of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

Administrative expenses may be paid by the Company or the Plan, at the Company's discretion.

Accumulated Plan Benefits

Accumulated plan benefits (see Note 4) are those estimated future periodic payments, including lump sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated Plan benefits include benefits expected to be paid to:

a. Retired or terminated employees or their beneficiaries

b. Beneficiaries of employees who have died

c. Present employees or their beneficiaries

Benefits under the Plan are based on employees' credited years of service. Benefits payable under all circumstances — retirement, death and termination of employment — are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from Plan assets are excluded from accumulated Plan benefits.

Plan Tax Status

The Plan obtained its latest determination letter on July 30, 2001, in which the Internal Revenue Service stated the Plan and related trust, as then designed, were in compliance with the applicable requirements of the Internal Revenue Code and therefore not subject to tax. The Plan has been amended since receiving the determination letter. However, the Plan administrator believes the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. With a few exceptions, the Plan is no longer subject to U.S. federal, state and local or non-U.S. income tax examinations by tax authorities for years before 2007.

Note 3: Investments

The Plan's investments are held by a trust fund. The fair value of individual investments that represented five percent or more of the Plan's net assets available for benefits were as follows:

	2010	2009
Collective Trust Fund		
Growth Balanced Lifestage Fund	$ 1,885,700	$ 1,584,153
Money Market Mutual Fund		
Financial Square Prime Obligations Fund	101,617	82,000
	$ 1,987,317	$ 1,666,153

During 2010 and 2009, the Plan's investment (including investments bought, sold and held during the year) in the collective trust fund appreciated by $156,103 and $322,599, respectively.

Interest realized on the Plan's money market mutual fund for the years ended 2010 and 2009 was $111 and $302, respectively.

Gateway Packaging Company
Employee Pension Plan
Notes to Financial Statements
November 30, 2010 and 2009

Note 4: Accumulated Plan Benefits

An actuary from the H.C. Foster & Company determines the actuarial present value of accumulated Plan benefits, which is the amount that 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 accumulated Plan benefit information as of the beginning of each Plan year was as follows:

	December 1, 2009	December 1, 2008
Actuarial present value of accumulated Plan benefits		
Vested benefits		
Participants currently receiving payments	$ 247,921	$ 298,778
Other participants	1,357,760	922,430
	1,605,681	1,221,208
Nonvested benefits	27,610	14,054
Total actuarial present value of accumulated Plan benefits	$ 1,633,291	$ 1,235,262

Changes in the actuarial present value of accumulated Plan benefits were as follows:

	December 1, 2009	December 1, 2008
Actuarial present value of accumulated Plan benefits, beginning of year	$ 1,235,262	$ 1,596,988
Increase (decrease) during the year attributable to		
Change in actuarial assumptions	329,395	(254,518)
Benefits accumulated	56,258	(166,524)
Increase for interest due to the decrease in the discount period	106,001	99,315
Benefits paid	(93,625)	(39,999)
Net increase	398,029	(361,726)
Actuarial present value of accumulated Plan benefits, end of year	$ 1,633,291	$ 1,235,262

Significant assumptions underlying the actuarial computations are:

- Assumed rate of return on investments: 2010 – 7.00 percent; 2009 – 7.96 percent
- Mortality basis: 2009 and 2008 Applicable Mortality Table for lump sum distributions
- Employee turnover: No turnover assumption is utilized
- Retirement: At normal retirement age (65)
- Asset valuation: Averaged under Internal Revenue Service Notice 2009-22

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.

Note 5: Party-in-Interest Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee association or relatives of such persons.

The investments are held by Associated Trust Company, N.A., the trustee of the Plan. Further, the Plan invests in a collective trust fund of the trustee.

The Company provides certain administrative services at no cost to the Plan.

Note 6: Fair Value of Plan Assets

ASC Topic 820, *Fair Value Measurements*, defines fair value as the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. Topic 820 also specifies a fair value hierarchy which requires a plan to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1 Quoted prices in active markets for identical assets

Level 2 Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets

Level 3 Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statements of net assets available for benefits, as well as the general classification of such assets pursuant to the valuation hierarchy.

Investments

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. Level 1 securities include money market mutual fund. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of securities with similar characteristics or discounted cash flows. Level 2 securities include the Plan's interest in the collective trust, which is valued by Associated Trust using the audited financial statements of the collective trust. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy. The Plan did not have any Level 3 securities.

The following tables present the fair value measurements of assets recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31:

	2010			
		Fair Value Measurements Using		
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money Market Mutual Fund				
Financial Square Prime Obligation Fund	$ 101,617	$ 101,617	$ -	$ -
Collective Trust Fund				
Growth Balanced Lifestage Fund	1,885,700	-	1,885,700	-
	$ 1,987,317	$ 101,617	$ 1,885,700	$ -

	2009			
		Fair Value Measurements Using		
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money Market Mutual Fund				
Financial Square Prime Obligation Fund	$ 82,000	$ 82,000	$ -	$ -
Collective Trust Fund				
Growth Balanced Lifestage Fund	1,584,153	-	1,584,153	-
	$ 1,666,153	$ 82,000	$ 1,584,153	$ -

Note 7: Plan Amendment

Effective April 15, 2010, the Plan was amended to freeze eligibility, participation and benefit accruals. Because of this amendment, no additional benefits will accrue after November 30, 2009.

Effective June 21, 2010, the Plan was amended to change the name of the Plan to Gateway Packaging Company Employee Pension Plan. The Plan was formerly known as Gateway Packaging Company of Missouri, Inc. Employee Pension Plan.

Note 8: Significant Estimates and Concentrations

Accounting principles generally accepted in the United States of America require disclosure of certain significant estimates and current vulnerabilities due to certain concentrations. These matters include the following:

Possible Decline in Value of Investments

It is reasonably possible there will be a significant decline in the fair value of investments during the next year which would change the assumed rates of return used to discount the benefit obligation and therefore could significantly affect the present value of accumulated Plan benefits.

Current Economic Conditions

The current protracted economic decline continues to present employee benefit plans with difficult circumstances and challenges, which in some cases have resulted in large and unanticipated declines in the fair value of investments. The financial statements have been prepared using values and information currently available to the Plan.

Given the volatility of current economic conditions, the values of assets recorded in the financial statements could change rapidly, resulting in material future adjustments in investment values that could negatively impact the Plan.

Note 9: Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least 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 statements of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated Plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Note 10: Subsequent Events

Subsequent events have been evaluated through the date of the Independent Accountants' Report which is the date the financials statements were available to be issued.

Supplemental Schedules

Gateway Packaging Company
Employee Pension Plan
EIN 27-2713665 PN 001
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
November 30, 2010

Issuer	Description	Cost	Current Value
Collective Trust Funds			
*Associated Banc Corp Growth Balanced Lifestage Fund	107,307 shares	$ 1,692,175	$ 1,885,700
Money Market Mutual Fund			
Goldman Sachs Finanical Square Prime Obligation Fund	101,617 shares	101,617	101,617
		$ 1,793,792	$ 1,987,317

Gateway Packaging Company
Employee Pension Plan
EIN 27-213665 PN 001
Schedule H, Line 4j – Schedule of Reportable Transactions
Year Ended November 30, 2010

Investment	Number of Purchases	Purchase Price	Number of Sales	Sales Price	Cost of Asset	Net Gain or (Loss)
Series of Transactions						
Associated Banc Corp Growth Balanced Lifestage Fund	8	$ 202,731	6	$ 57,289	$ 52,775	$ 4,514
Goldman Sachs Financial Square Prime Obligations Fund	24	$ 168,138	16	$ 148,520	$ 148,520	$ -

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

For calendar plan year 2009 or fiscal plan year beginning 12/01/2009 and ending 11/30/2010

▶ **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

Gateway Packaging Company Employee Plan

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Gateway Packaging Company LLC

D Employer Identification Number (EIN)

27-2713665

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 12 Day 1 Year 2009

2	Assets:			
a	Market value	2a		1,666,161
b	Actuarial value	2b		1,499,545
3	Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a	For retired participants and beneficiaries receiving payment	3a	22	247,921
b	For terminated vested participants	3b	48	491,359
c	For active participants:			
(1)	Non-vested benefits	3c(1)		27,610
(2)	Vested benefits	3c(2)		866,401
(3)	Total active	3c(3)	98	894,011
d	Total	3d	168	1,633,291
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		6.49 %
6	Target normal cost	6		0

Statement by Enrolled Actuary

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

SIGN HERE

Signature of actuary

9/9/11

Date

Harlan C. Foster

Type or print name of actuary

11-04098

Most recent enrollment number

H. C. Foster & Company

Firm name

(618) 244-1850

Telephone number (including area code)

P.O. Box 99
Belle Rive IL 62810

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 [ ]

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)	13,467	
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	
9	Amount remaining (Item 7 minus item 8)	13,467	0
10	Interest on item 9 using prior year's actual return of 25.50 %	3,434	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		159,356
	b Interest on (a) using prior year's effective rate of 8.04 %		12,812
	c Total available at beginning of current plan year to add to prefunding balance		172,168
	d Portion of (c) to be added to prefunding balance		172,168
12	Reduction in balances due to elections or deemed elections	0	
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	16,901	172,168

Part III Funding percentages

14	Funding target attainment percentage	14	92.10 %
15	Adjusted funding target attainment percentage	15	92.10 %
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	100.00 %
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
01/16/2010	20,000		07/16/2010	30,000	
02/16/2010	20,000		08/16/2010	30,000	
03/16/2010	25,000				
04/16/2010	25,000				
05/16/2010	25,000				
06/16/2010	25,000				
			Totals ► 18(b)	200,000	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	194,561
20	Quarterly contributions and liquidity shortfalls:		

20a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

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

20c 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

Line 9, shown as applied in prior Sch. SB, but was not needed

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
5.28 %	6.59 %	6.65 %	☐ N/A, full yield curve used

b Applicable month (enter code) — 21b: 0

22 Weighted average retirement age — 22: 65

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: 0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	322,478	32,027
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: 0

34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33) — 34: 32,027

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement			0

36 Additional cash requirement (item 34 minus item 35) — 36: 32,027

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) — 37: 194,561

38 Interest-adjusted excess contributions for current year (see instructions) — 38: 162,534

39 Unpaid minimum required contribution for current year (excess,i f any, of item 36 over item 37) — 39: 0

40 Unpaid minimum required contribution for all years — 40: 0

Line 32 - under 15-year Funding Relief amortization

SCHEDULE SB (Form 5500)

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Gateway Packaging Company LLC

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27-2713665

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Signature of actuary

9/9/11

Date

Harlan C. Foster

Type or print name of actuary

11-04098

Most recent enrollment number

H. C. Foster & Company

Firm name

(618) 244-1850

Telephone number (including area code)

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03/16/2010	25,000				
04/16/2010	25,000				
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40 Unpaid minimum required contribution for all years — 40: 0

Line 32 - under 15-year Funding Relief amortization

Gateway Packaging Company Employee Pension Plan

Schedule SB Attachments

Plan year ending: 11/30/10 EIN: 27-2713665 PN: 001

This attachment to Form 5500 Schedule SB and any supporting attachments constitute the enrolled actuary's report for the plan year under Section 104 of ERISA and Section 6059(a) of the Internal Revenue Code. An enrolled actuary's certified Schedule SB and attachments are required for each defined benefit plan subject to the minimum funding standards of ERISA and the Pension Protection Act of 2006 (PPA '06) as part of the Annual Return /Report Form 5500.

The contents of this report are based, in part, upon certain employee and financial data the Plan Sponsor provides to the enrolled actuary. The enrolled actuary does not customarily verify the information the Plan Sponsor provides, but does review it for reasonableness. All calculations and opinion expressed by the enrolled actuary reflect his good faith interpretation of IRC Section 430, related Code Sections and the regulations there under.

Following is the information required with the Schedule SB:

Schedule SB, Part V - Summary of Plan Provisions

Eligibility - Member of collective bargaining unit
Entry Date - First day of month after 90-day probationary period
Effective Date - 01/01/73
Plan Year - December 1 through November 30
Compensation maximum - 245000 (year of service benefit formula)
Normal Retirement Age - 65th birthday, not later than 5 Years of Participation
Normal Retirement Benefit - See rate table below
Normal Benefit Form - Single life annuity paid monthly, optional forms equivalent
Accrued Benefit - Rate times years of credited service prorated to 2,000 hours
Credited Service - 2,000 hour years assumed for accrued benefit estimates
Early retirement - age 62, (1/180)th reduction per month early

Accrued Benefit Rates for Years of Credited Service, summation of:

(a) $6.50 per year of benefit service
(b) $1.00 per year of benefit service on or after March 1, 1989
(c) $1.00 per year of benefit service on or after March 1, 1990
(d) $1.00 per year of benefit service on or after December 1, 1992
(e) $1.00 per year of benefit service on or after December 1, 1993
(f) $1.50 per year of benefit service on or after December 1, 1994
(g) $1.50 per year of benefit service on or after December 1, 1995
(h) $2.00 per year of benefit service on or after December 1, 1997
(i) $2.00 per year of benefit service on or after December 1, 1998
(j) $2.00 per year of benefit service on or after December 1, 1999

(k) $2.00 per year of benefit service on or after December 1, 2000
(l) $2.00 per year of benefit service on or after December 1, 2001
(m) $2.00 per year of benefit service on or after December 1, 2002
(n) $2.50 per year of benefit service on or after December 1, 2003
(o) $2.50 per year of benefit service on or after December 1, 2004
(p) $2.50 per year of benefit service on or after December 1, 2005
(q) $2.50 per year of benefit service on or after December 1, 2006
(r) $2.50 per year of benefit service on or after December 1, 2007
(s) $2.50 per year of benefit service on or after December 1, 2008
(t) $2.50 per year of benefit service on or after December 1, 2009

Schedule SB, Part V - Statement of Actuarial Assumptions

Valuation assets - averaged under Notice 2009-22
IRC Section 415 limitations - lesser of dollar or high-3 limits
Non-prescribed assumptions - no disability, employee turnover, or compensation increases
Changes in non-prescribed assumptions from prior year - see below
Expenses paid from the Plan - none

Note regarding changes in non-prescribed assumptions:

No adjustments were applied for early retirement age of 62 with a reduction for early benefit commencement because the adjustments are essentially actuarially equivalent and their effect on the valuation would be immeasurable for an employee group of this size.
The Target Normal Cost reduces to zero ($-0-) because benefit accruals were frozen and no additional benefits accrued during the plan year.

Schedule SB, line 19 -Discounted Employer Contributions

Schedule of contribution discounts for plan year:

Date	Amount	Discount Rate	Days From 12/01/09	Discounted Value
	$200,000 <--Sum		Sum-->	$194,561
01/16/10	$ 20,000	6.49%	46	$ 19,842
02/16/10	20,000	6.49%	77	19,737
03/16/10	25,000	6.49%	105	24,552
04/16/10	25,000	6.49%	136	24,421
05/16/10	25,000	6.49%	166	24,296
06/16/10	25,000	6.49%	197	24,166

Gateway Packaging Company Employee Pension Plan

Schedule SB Attachments

Plan year ending: 11/30/10 EIN: 27-2713665 PN: 001

07/16/10	30,000	6.49%	227	28,850
08/16/10	30,000	6.49%	258	28,697

Interest at EIR to payoff dates.

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

All participants are assumed to retire at the Plan's Normal Retirement Age.

Schedule SB, line 26 - Schedule of Active Participant Data

See last page attached to these notes.

Schedule SB, line 32 - Schedule of Amortization Bases

Date Established	Type	Initial Base	Remaining Base	Effective Interest Rate	Remaining Payments	Payment
		Sum of bases--> $322,478			Sum of charges--> $32,027	
11/01/08	N/A	$ -	$ -	8.04%	$ -	$ -
11/01/09	Shortfall	322,478	322,478	6.49%	15	32,027

Payment is 15 year amortization under segment rates elected under Funding Relief.

Other Notes and Attachments

This Schedule SB Attachments is the only attachment to the Schedule SB. No plan provisions are excluded from the above description or from the valuation, no subgroups of employees are treated differently than described above, and there are no changes in principal eligibility or benefit provisions other than noted above since the last valuation.

Gateway Packaging Company Employee Pension Plan

Schedule SB Atachements

2009 Schedule SB, line 26 - Schedule of Active Participant Data

Age/Service	0- 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 & up
Under 25	2								
25-29	9	3	1						
30-34	6	5	1						
35-39	4	2	2						
40-44	6	4	1						
45-49	3	3	2		2				
50-54	6	4	3		3		4		
55-59	3	3		1	2	2	3	1	
60-64		4				1	1		
65-69			1						
70& up									
Totals	39	28	11	1	7	3	8	1	0
Grand total	98								

Gateway Packaging Company Employee Pension Plan

Schedule SB Attachments

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Credited Service - 2,000 hour years assumed for accrued benefit estimates
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03/16/10	25,000	6.49%	105	24,552
04/16/10	25,000	6.49%	136	24,421
05/16/10	25,000	6.49%	166	24,296
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Schedule SB, line 32 - Schedule of Amortization Bases

Date Established	Type	Initial Base	Remaining Base	Effective Interest Rate	Remaining Payments	Payment
		Sum of bases--> $322,478			Sum of charges--> $32,027	
11/01/08	N/A	$ -	$ -	8.04%	$ -	$ -
11/01/09	Shortfall	322,478	322,478	6.49%	15	32,027

Payment is 15 year amortization under segment rates elected under Funding Relief.

Other Notes and Attachments

This Schedule SB Attachments is the only attachment to the Schedule SB. No plan provisions are excluded from the above description or from the valuation, no subgroups of employees are treated differently than described above, and there are no changes in principal eligibility or benefit provisions other than noted above since the last valuation.

Gateway Packaging Company Employee Pension Plan

Schedule SB Atachements

2009 Schedule SB, line 26 - Schedule of Active Participant Data

Age/Service	0- 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 & up
Under 25	2								
25-29	9	3	1						
30-34	6	5	1						
35-39	4	2	2						
40-44	6	4	1						
45-49	3	3	2		2				
50-54	6	4	3		3		4		
55-59	3	3		1	2	2	3	1	
60-64		4				1	1		
65-69			1						
70& up									
Totals	39	28	11	1	7	3	8	1	0
Grand total	98								

Gateway Packaging Company Employee Pension Plan

Schedule SB Attachments

Plan year ending: 11/30/10 EIN: 27-2713665 PN: 001

This attachment to Form 5500 Schedule SB and any supporting attachments constitute the enrolled actuary's report for the plan year under Section 104 of ERISA and Section 6059(a) of the Internal Revenue Code. An enrolled actuary's certified Schedule SB and attachments are required for each defined benefit plan subject to the minimum funding standards of ERISA and the Pension Protection Act of 2006 (PPA '06) as part of the Annual Return /Report Form 5500.

The contents of this report are based, in part, upon certain employee and financial data the Plan Sponsor provides to the enrolled actuary. The enrolled actuary does not customarily verify the information the Plan Sponsor provides, but does review it for reasonableness. All calculations and opinion expressed by the enrolled actuary reflect his good faith interpretation of IRC Section 430, related Code Sections and the regulations there under.

Following is the information required with the Schedule SB:

Schedule SB, Part V - Summary of Plan Provisions

Eligibility - Member of collective bargaining unit
Entry Date - First day of month after 90-day probationary period
Effective Date - 01/01/73
Plan Year - December 1 through November 30
Compensation maximum - 245000 (year of service benefit formula)
Normal Retirement Age - 65th birthday, not later than 5 Years of Participation
Normal Retirement Benefit - See rate table below
Normal Benefit Form - Single life annuity paid monthly, optional forms equivalent
Accrued Benefit - Rate times years of credited service prorated to 2,000 hours
Credited Service - 2,000 hour years assumed for accrued benefit estimates
Early retirement - age 62, (1/180)th reduction per month early

Accrued Benefit Rates for Years of Credited Service, summation of:

(a) $6.50 per year of benefit service
(b) $1.00 per year of benefit service on or after March 1, 1989
(c) $1.00 per year of benefit service on or after March 1, 1990
(d) $1.00 per year of benefit service on or after December 1, 1992
(e) $1.00 per year of benefit service on or after December 1, 1993
(f) $1.50 per year of benefit service on or after December 1, 1994
(g) $1.50 per year of benefit service on or after December 1, 1995
(h) $2.00 per year of benefit service on or after December 1, 1997
(i) $2.00 per year of benefit service on or after December 1, 1998
(j) $2.00 per year of benefit service on or after December 1, 1999

(k) $2.00 per year of benefit service on or after December 1, 2000
(l) $2.00 per year of benefit service on or after December 1, 2001
(m) $2.00 per year of benefit service on or after December 1, 2002
(n) $2.50 per year of benefit service on or after December 1, 2003
(o) $2.50 per year of benefit service on or after December 1, 2004
(p) $2.50 per year of benefit service on or after December 1, 2005
(q) $2.50 per year of benefit service on or after December 1, 2006
(r) $2.50 per year of benefit service on or after December 1, 2007
(s) $2.50 per year of benefit service on or after December 1, 2008
(t) $2.50 per year of benefit service on or after December 1, 2009

Schedule SB, Part V - Statement of Actuarial Assumptions

Valuation assets - averaged under Notice 2009-22
IRC Section 415 limitations - lesser of dollar or high-3 limits
Non-prescribed assumptions - no disability, employee turnover, or compensation increases
Changes in non-prescribed assumptions from prior year - see below
Expenses paid from the Plan - none

Note regarding changes in non-prescribed assumptions:

No adjustments were applied for early retirement age of 62 with a reduction for early benefit commencement because the adjustments are essentially actuarially equivalent and their effect on the valuation would be immeasurable for an employee group of this size.
The Target Normal Cost reduces to zero ($-0-) because benefit accruals were frozen and no additional benefits accrued during the plan year.

Schedule SB, line 19 -Discounted Employer Contributions

Schedule of contribution discounts for plan year:

Date	Amount	Discount Rate	Days From 12/01/09	Discounted Value
	$200,000 <--Sum		Sum-->	$194,561
01/16/10	$ 20,000	6.49%	46	$ 19,842
02/16/10	20,000	6.49%	77	19,737
03/16/10	25,000	6.49%	105	24,552
04/16/10	25,000	6.49%	136	24,421
05/16/10	25,000	6.49%	166	24,296
06/16/10	25,000	6.49%	197	24,166

Gateway Packaging Company Employee Pension Plan

Schedule SB Attachments

Plan year ending: 11/30/10 EIN: 27-2713665 PN: 001

07/16/10	30,000	6.49%	227	28,850
08/16/10	30,000	6.49%	258	28,697

Interest at EIR to payoff dates.

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

All participants are assumed to retire at the Plan's Normal Retirement Age.

Schedule SB, line 26 - Schedule of Active Participant Data

See last page attached to these notes.

Schedule SB, line 32 - Schedule of Amortization Bases

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60-64		4				1	1		
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70& up									
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Grand total	98								

Gateway Packaging Company
Employee Pension Plan
EIN 27-2713665 PN 001
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
November 30, 2010

Issuer	Description	Cost	Current Value
Collective Trust Funds			
*Associated Banc Corp Growth Balanced Lifestage Fund	107,307 shares	$ 1,692,175	$ 1,885,700
Money Market Mutual Fund			
Goldman Sachs Finanical Square Prime Obligation Fund	101,617 shares	101,617	101,617
		$ 1,793,792	$ 1,987,317

Gateway Packaging Company
Employee Pension Plan
EIN 27-213665 PN 001
Schedule H, Line 4j – Schedule of Reportable Transactions
Year Ended November 30, 2010

Investment	Number of Purchases	Purchase Price	Number of Sales	Sales Price	Cost of Asset	Net Gain or (Loss)
Series of Transactions						
Associated Banc Corp Growth Balanced Lifestage Fund	8	$ 202,731	6	$ 57,289	$ 52,775	$ 4,514
Goldman Sachs Financial Square Prime Obligations Fund	24	$ 168,138	16	$ 148,520	$ 148,520	$ -