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

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

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;
- [X] 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
FORT JAMES RETIREMENT PLAN FOR DISCONTINUED OPERATIONS

1b Three-digit plan number (PN) ▶ 180

1c Effective date of plan 12/31/1990

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

133 PEACHTREE STREET NE, 39TH FLOOR
ATLANTA, GA 30303

2b Employer Identification Number (EIN)
93-0432081

2c Sponsor's telephone number
404-652-2109

2d Business code (see instructions)
322100

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.	10/13/2011	JODY A. HUNTER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2011	JULIE A. BREHM
	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")
GEORGIA-PACIFIC LLC C/O KOCH BUSINESS SOLUTIONS, LP

55 PARK PLACE, 5TH FLOOR
ATLANTA, GA 30303

3b Administrator's EIN
54-0848173

3c Administrator's telephone number
404-652-2109

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	1971
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	0
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	0
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	0
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	0
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
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

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

▶ **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
FORT JAMES RETIREMENT PLAN FOR DISCONTINUED OPERATIONS

B Three-digit plan number (PN) ▶ 180

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

D Employer Identification Number (EIN)
93-0432081

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

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

Part I Basic Information

1	Enter the valuation date: Month 01 Day 01 Year 2010			
2	Assets:			
a	Market value	**2a**		31438273
b	Actuarial value	**2b**		33762041
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	739	19207109
b	For terminated vested participants	**3b**	1234	16968198
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		0
	(2) Vested benefits	**3c(2)**		0
	(3) Total active	**3c(3)**	0	0
d	Total	**3d**	1973	36175307
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**		6.04 %
6	Target normal cost	**6**		200000

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	10/06/2011 Date
MICHAEL R. MACE Type or print name of actuary	11-06591 Most recent enrollment number
TOWERS WATSON PENNSYLVANIA INC Firm name	314-719-5900 Telephone number (including area code)
101 SOUTH HANLEY ST. LOUIS, MO 63105-3411 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)	0	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	0	0
10	Interest on item 9 using prior year's actual return of _____%		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		2630513
	b Interest on (a) using prior year's effective rate of 8.21 %		215965
	c Total available at beginning of current plan year to add to prefunding balance		2846478
	d Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)	0	0

Part III Funding percentages

14	Funding target attainment percentage	14	93.32 %
15	Adjusted funding target attainment percentage	15	93.32 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	93.14 %
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
04/14/2010	47000				
07/14/2010	47000				
10/14/2010	47000				
01/13/2011	47000				
09/14/2011	1266000				
			Totals ► 18(b)	1454000	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	1326748

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

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

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

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
4.60 %	6.65 %	6.76 %	☐ 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** 200000

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	966254	166735
b Waiver amortization installment.....	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33**

34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33)..... **34** 366735

	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** 366735

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)..... **37** 1326748

38 Interest-adjusted excess contributions for current year (see instructions)..... **38** 960013

39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)..... **39** 0

40 Unpaid minimum required contribution for all years **40** 0

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2010** **This Form is Open to Public Inspection.**

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan
FORT JAMES RETIREMENT PLAN FOR DISCONTINUED OPERATIONS

B Three-digit plan number (PN) ▶ 180

C Plan sponsor's name as shown on line 2a of Form 5500
GEORGIA-PACIFIC LLC

D Employer Identification Number (EIN)
93-0432081

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

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)

THE VANGUARD GROUP

23-2186884

(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?
14	NONE	45753	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

TOWERS WATSON

23-1159360

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	17963	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

GRANT THORNTON LLP

36-6055558

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	15000	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

HEWITT ASSOCIATES LLC

36-2235791

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 14	NONE	8249	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: MARLENE M.A. JONES	**b** EIN: 36-2235791	
c Position: ACTUARY		
d Address: 3350 RIVERWOOD PARKWAY, SUITE 80 ATLANTA, GA 30339-3370	**e** Telephone: 770-956-7777	

Explanation: CONSOLIDATION OF SERVICE PROVIDERS

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

2010

This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan
FORT JAMES RETIREMENT PLAN FOR DISCONTINUED OPERATIONS

B Three-digit plan number (PN) ▶ 180

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
GEORGIA-PACIFIC LLC

D Employer Identification Number (EIN)
93-0432081

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: KOCH IND INC PEN RET PLAN MASTER TR

b Name of sponsor of entity listed in (a): KOCH INDUSTRIES INC

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)
25-6263968-001	M	0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan
FORT JAMES RETIREMENT PLAN FOR DISCONTINUED OPERATIONS

B Three-digit plan number (PN) ▶ 180

C Plan sponsor's name as shown on line 2a of Form 5500
GEORGIA-PACIFIC LLC

D Employer Identification Number (EIN)
93-0432081

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	3211666	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	28527005	0
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(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	31738671	0
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h	47181	0
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	47181	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	31691490	0

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)	1454000	
	(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)		1454000
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
	(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)		0
	(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)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		3774589
(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		5228589
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2146716	
(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)		2146716
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)	87904	
(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)		87904
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2234620
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		2993969
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		34685459

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: GRANT THORTON LLP (2) EIN: 36-6055558

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		5000000
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)
GEORGIA-PACIFIC LLC HOURLY PENSION PLAN	93-0432081	070

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

2010

This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan
FORT JAMES RETIREMENT PLAN FOR DISCONTINUED OPERATIONS

B Three-digit plan number (PN) ▶ 180

C Plan sponsor's name as shown on line 2a of Form 5500
GEORGIA-PACIFIC LLC

D Employer Identification Number (EIN)
93-0432081

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): 25-6263968

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: 35% Investment-Grade Debt: 36% High-Yield Debt: 0% Real Estate: 0% Other: 29%

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): MOSTLY MACAULAY, OTHER

Financial Statements and Report of

Independent Certified Public Accountants

Fort James Retirement Plan for Discontinued Operations

December 31, 2010 and 2009

Table of contents

Report of Independent Certified Public Accountants 1

Financial statements:

Statements of net assets available for benefits 2

Statements of changes in net assets available for benefits 3

Notes to financial statements 4

Note: All schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

Audit • Tax • Advisory

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Report of Independent Certified Public Accountants

To the Plan Administrator of
Fort James Retirement Plan for Discontinued Operations:

We were engaged to audit the financial statements of **Fort James Retirement Plan for Discontinued Operations** (the Plan) as of December 31, 2010 and 2009, and for the years then ended, as listed in the accompanying table of contents. These financial statements are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Bank of New York Mellon/BNY Mellon, N.A., the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from the trustee as of and for the years ended December 31, 2010 and 2009, 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 financial statements taken as a whole. The form and content of the information included in the financial statements, 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 as established by the American Institute of Certified Public Accountants and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Grant Thornton LLP

Atlanta, Georgia
October 7, 2011

Statements of net assets available for benefits

December 31		2010		2009
Assets:				
Investment in Koch Industries Master Trust, at fair value	**$**	**-**	$	28,527,005
Employer contributions receivable		**-**		3,211,666
Total assets		**-**		31,738,671
Liabilities:				
Accrued liabilities		**-**		47,181
Total liabilities		**-**		47,181
Net assets available for benefits	**$**	**-**	$	31,691,490

The accompanying notes are an integral part of these financial statements.

Statements of changes in net assets available for benefits

For the years ended December 31	2010	2009
Additions:		
Net investment gain from Koch Industries Master Trust	**$ 3,774,589**	$ 4,941,298
Employer contributions	**1,454,000**	3,211,666
Total additions, net	**5,228,589**	8,152,964
Deductions:		
Benefit payments to participants and beneficiaries	**2,146,716**	2,029,460
Administrative expenses	**199,531**	236,466
Total deductions	**2,346,247**	2,265,926
Net increase	**2,882,342**	5,887,038
Transfer to other qualified plan	**(34,573,832)**	-
Net assets available for benefits, beginning of year	**31,691,490**	25,804,452
Net assets available for benefits, end of year	**$ -**	$ 31,691,490

The accompanying notes are an integral part of these financial statements.

Notes to financial statements

1 Description of the Plan

The following description of the Fort James Retirement Plan for Discontinued Operations (the Plan) provides only general information. Participants should refer to the Plan document for more complete information.

General

The Plan is a noncontributory defined benefit plan sponsored by Georgia-Pacific LLC, a Delaware limited liability company (the Employer or Company) and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan covers certain employees of the Company, as defined by the Plan document. There are no active participants in the Plan and all plan participants are 100% vested.

State Street Bank and Trust Company (State Street) was the trustee of the Plan through December 31, 2008. Effective January 1, 2009, the Plan administrator amended and restated the Plan and appointed Bank of New York Mellon/BNY Mellon, N.A., as the trustee. Also effective January 1, 2009, the Plan administrator transferred all investment assets of the Plan from the Georgia-Pacific LLC Master Trust for Employee Benefit Plans (Georgia-Pacific Master Trust) into the Koch Industries, Inc. Defined Benefit Master Trust (Koch Industries Master Trust).

All assets and liabilities of the Plan were transferred to the Georgia-Pacific LLC Hourly-Rated Pension Plan on December 31, 2010. Each participant of the Plan became a participant in the Georgia-Pacific LLC Hourly-Rated Pension Plan on that date.

Funding Policy

The Company makes contributions to the Plan based on the funding recommendations of the Plan's independent consulting actuary to meet the minimum requirements under ERISA. The Plan was in compliance with applicable ERISA funding requirements for 2010 and 2009.

Pension Benefits

Participant benefits are determined based on the benefit provisions of the applicable schedules to the Plan document.

2 Summary of Significant Accounting Policies

Basis of Presentation

The financial statements of the Plan are presented 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 assets, liabilities, and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investment in the Koch Industries Master Trust is stated at fair value (Note 3). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (Note 4).

Investments held by the master trust that are traded on a national securities exchange are valued at the last reported sales price on the last business day of the Plan year. Investments in preferred stocks, preferred debt instruments, other debt securities, and cash equivalents are valued based on yields available on comparable securities. Investments in common trust funds are based on quoted redemption values on the last business day of the Plan year, as determined by the Trustee of the Plan. Investments in limited partnerships are valued at appraised values at the end of the Plan year as reported by the partnerships' respective general partners and the Trustee of the Plan. Appraised values are developed using various modeling techniques, including, but not limited to, the strong correlation of the underlying security to one or more broad-based securities market indices and/or other financial instruments. Other investments consist primarily of synthetic equity options that are indexed to specific equity market benchmarks and are valued based upon observable market data. Investments in derivative instruments are marked to market daily based on quoted prices or widely accepted models that use readily observable market parameters as their basis. Amounts owed or due on open derivative contracts are recorded as receivables or payables to the master trust. Purchases and sales 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.

Investment related expenses of the master trusts, such as trustee and investment manager fees, are paid by the master trusts and are netted against (added to) net investment gain (loss) from the master trust.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits (Note 5) represent estimated future periodic payments, including lump-sum distributions, to be made in accordance with the Plan's provisions with respect to service which employees have rendered to the valuation date. It includes benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, and (b) beneficiaries of employees who have died. Benefits payable under all circumstances (retirement, death, disability, and termination of employment) are included to the extent they are deemed attributable to employee service rendered to the valuation date.

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

The actuarial present value of accumulated plan benefits is presented based on a beginning-of-year benefit information date. Significant actuarial assumptions and the method underlying the actuarial valuations as of December 31, 2009, are as follows:

Mortality	RP-2000 projected with Scale AA to 2010, no collar
Assumed rate of return on investments	8.50%
Method	Standard unit credit cost method

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

Benefits Paid

Benefits are recorded in the year in which they are paid.

Expenses

Administrative expenses include PBGC premiums, record keeping, legal, and other administration fees directly incurred by the Plan.

Subsequent Events

The Plan administrator has evaluated subsequent events through October 7, 2011, the date the financial statements were available to be issued.

Recently Issued Accounting Pronouncements

In January 2010, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2010-06 – *Improving Disclosures about Fair Value Measurements*. ASU 2010-06 requires new disclosures on the amount and reason for transfers in and out of Level 1 and 2 recurring fair value measurements. The standard also requires disclosure of activities, on a gross basis, including purchases, sales, issuances, and settlements, in the reconciliation of Level 3 fair value recurring measurements. The standard clarifies existing disclosure requirements on levels of disaggregation and disclosures about inputs and valuation techniques. The new disclosures regarding Level 1 and 2 fair value measurements and clarification of existing disclosures are effective for periods beginning after December 15, 2009. Since the new standard only amends the disclosure requirements, its adoption did not impact the Plan's statement of net assets available for benefits or statement of changes in net assets available for benefits. The additional disclosures regarding the reconciliation of information in Level 3 recurring fair value measurements are required for periods beginning after December 15, 2010.

3 Financial Information of Master Trust

The Koch Industries Master Trust was established for the collective investment of the assets of participating employee benefit plans of Koch Industries, Inc. and certain of its subsidiaries. Fund assets are allocated among participating plans by assigning to each plan those transactions (primarily contributions, benefit payments, and specific administrative expenses) which can be specifically identified. Income and expenses resulting from the collective investment of the assets are allocated (on a monthly or daily basis) in proportion to the fair value of the assets assigned to each plan.

The assets of the Koch Industries Master Trust are accounted for on a units-of-participation basis. At December 31, 2010 and 2009, the Plan held 0 and 28,527,005 units of the Koch Industries Master Trust with an individual unit estimated fair value of $1.000, respectively. The Plan's unit holdings at December 31, 2010 and 2009 had fair values of $0 and $28,527,005, respectively, which represented approximately 0% and 0.7% of the net assets of the Koch Industries Master Trust.

The Trustee of the Plan has certified the completeness and accuracy of substantially all investments reflected in the accompanying statements of net assets available for benefits and substantially all of the related investment activity reflected in the statements of changes in net assets available for benefits of the Plan. The net assets of the Koch Industries Master Trust certified as complete and accurate by the Trustee totaled $4,701,751,628 and $4,154,754,207 at December 31, 2010 and 2009, respectively. Net investment gain (loss) of the Koch Industries Master Trust certified as complete and accurate by the Trustee totaled $497,846,759 and $668,013,251, and excluded $45,187,649 and $19,819,517 of net investment gain related to certain investments in limited partnerships and investment expenses for the years ended December 31, 2010 and 2009, respectively. The Plan's independent auditors have not audited investment information certified by the Trustee of the Plan.

A summary of the net assets of the Koch Industries Master Trust is as follows:

December 31	2010	2009
Assets:		
Investments at fair value:		
Cash and cash equivalents	**$ 25,532,736**	$ 4,732,816
Common and preferred stocks	**178,077**	337,958
Mutual funds	**-**	37,709,369
Corporate bonds	**-**	49,209,671
Other debt instruments	**24,635,780**	92,534,506
Government bonds	**-**	168,898,747
Common trust funds	**1,691,026,095**	2,486,740,617
Limited partnerships	**1,350,384,747**	1,289,571,599
Other investments	**1,642,739,460**	44,519,350
Total investments	**4,734,496,895**	4,174,254,633
Receivables:		
Interest and dividends	**2,070,846**	3,832,004
Due from brokers	**16,924,563**	12,970,996
Total receivables	**18,995,409**	16,803,000
Total assets	**4,753,492,304**	4,191,057,633
Liabilities:		
Other payables	**6,477,739**	1,281,635
Due to brokers	**75,288**	15,202,274
Total liabilities	**6,553,027**	16,483,909
Net assets	**$ 4,746,939,277**	$ 4,174,573,724

Net investment gain (loss) for the Koch Industries Master Trust is as follows:

For the years ended December 31	2010	2009
Net investment gain (loss):		
Net appreciation (depreciation) in fair value of investments	**$ 540,367,478**	$ 656,665,030
Interest, dividend and other income	**5,976,079**	35,881,141
Investment expenses	**(3,309,160)**	(4,713,403)
Net investment gain (loss) of Koch Industries Master Trust	**$ 543,034,397**	$ 687,832,768

The net appreciation (depreciation) in fair value of investments of the Koch Industries Master Trust by major investment category is as follows:

For the years ended December 31	2010	2009
Cash equivalents	**$ 174,319**	$ 1,557,373
Common and preferred stocks	**(19,094,522)**	(166,006,024)
Mutual funds	**3,121,169**	43,767,178
Corporate bonds	**1,110,745**	3,498,073
Other debt instruments	**-**	52,251,707
Government bonds	**(392,479)**	(1,149,718)
Common trust funds	**137,363,324**	607,409,756
Limited partnerships	**213,826,430**	155,066,329
Other investments	**204,258,492**	(39,729,644)
Net appreciation in fair value of investments	**$ 540,367,478**	$ 656,665,030

The Koch Industries Master Trust's overall strategy is to provide investment diversification to minimize risk and maximize long-term investment returns while maintaining sufficient liquidity. As a part of this strategy, the master trust holds certain investments that have redemption restrictions, future funding commitments, and other requirements that vary by individual investment. Redemption restrictions are generally short term with the exception of certain limited partnership investments, of which funds frequently cannot be withdrawn for the life of the investment. At December 31, 2010 and 2009, the Koch Industries Master Trust had noncancelable commitments to make future investments in certain limited partnerships totaling $95,432,192 and $145,097,732, respectively. The commitments mature at various dates designated by the respective fund agreements.

At December 31, 2010 and 2009, the Koch Industries Master Trust held $432,193,973 and $152,140,758, respectively, of collective trust funds managed by Bank of New York Mellon/BNY Mellon, N.A. In addition, fees paid by the Koch Industries Master Trust to the Trustee, or an affiliate thereof, for Trustee and investment management services approximated $258,000 and $649,000 for the years ended December 31, 2010 and 2009, respectively. Transactions with Bank of New York Mellon/BNY Mellon, N.A., qualify as party-in-interest transactions.

During 2010 and 2009 the Koch Industries Master Trust invested in a limited number of derivative financial instruments. Certain investment managers were allowed to use derivatives for such strategies as portfolio structuring, return enhancement, and hedging against deterioration of investment holdings from market and interest rate changes. Derivatives are also used as a hedge against foreign currency fluctuations. Derivative instruments included equity index, government and money market forwards and futures, credit default swaps, as well as interest rate swaps and options. The resulting fair value changes of derivative instruments were included in the net (depreciation) appreciation in fair value of investments. Derivate positions held at December 31, 2010 and 2009 were not material and the use of derivative instruments was not believed to materially increase the credit or market risk of the master trust's investments.

4 Fair Value Measurements

FASB ASC 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The valuation methods described in Note 2 may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no changes in the methodologies used at December 31, 2010 and 2009.

The following table sets forth by level, within the fair value hierarchy, a summary of the Koch Industries Master Trust's investment assets at fair value as of December 31, 2010.

December 31, 2010	**Level 1**	**Level 2**	**Level 3**	**Total**
Cash and cash equivalents	$ 25,532,736	$ -	$ -	**$ 25,532,736**
Common and preferred stocks				
Fixed income securities	164,967	-	-	**164,967**
Private equity funds	-	-	13,110	**13,110**
	164,967	-	13,110	**178,077**
Other debt instruments				
Fixed income securities	-	-	24,635,780	**24,635,780**
Common trust funds				
Emerging market equity	-	159,215,652	-	**159,215,652**
Fixed income securities	432,193,974	805,299,267	-	**1,237,493,241**
Opportunity funds	120,383,789	173,933,413	-	**294,317,202**
	552,577,763	1,138,448,332	-	**1,691,026,095**
Limited partnerships				
Fixed income securities	-	-	184,412	**184,412**
Domestic (U.S.) equity	61,411,603	-	-	**61,411,603**
Opportunity funds	-	116,404,543	660,286,262	**776,690,805**
Private equity funds	-	160,397,914	351,700,013	**512,097,927**
	61,411,603	276,802,457	1,012,170,687	**1,350,384,747**
Other investments				
Fixed income securities	-	1,446,325	-	**1,446,325**
Domestic (U.S.) equity	-	491,254,400	-	**491,254,400**
Opportunity funds	-	1,259,179	-	**1,259,179**
Emerging market equity	-	939,906,919	-	**939,906,919**
Developed international equity	-	208,872,637	-	**208,872,637**
	-	1,642,739,460	-	**1,642,739,460**
Total investment assets at fair value	**$ 639,687,069**	**$ 3,057,990,249**	**$ 1,036,819,577**	**$ 4,734,496,895**

The following table sets forth by level, within the fair value hierarchy, a summary of the Koch Industries Master Trust's investment assets at fair value as of December 31, 2009.

December 31, 2009	Level 1	Level 2	Level 3	Total
Cash and cash equivalents				
Cash	$ 3,961,988	$ -	$ -	$ 3,961,988
Fixed income securities	93,464	667,103	10,261	770,828
	4,055,452	667,103	10,261	4,732,816
Common and preferred stocks				
Domestic (U.S.) equity	48,881	-	-	48,881
Fixed income securities	189,859	86,108	-	275,967
Private equity funds	13,110	-	-	13,110
	251,850	86,108	-	337,958
Mutual funds				
Fixed income securities	37,709,369	-	-	37,709,369
Corporate bonds				
Fixed income securities	39,704,132	9,505,539	-	49,209,671
Other debt instruments				
Fixed income securities	90,173,656	2,360,850	-	92,534,506
Government bonds				
Cash equivalents	4,863,668	-	-	4,863,668
Fixed income securities	36,866,987	127,168,092	-	164,035,079
	41,730,655	127,168,092	-	168,898,747
Common trust funds				
Developed international equity	219,285,315	-	-	219,285,315
Domestic (U.S.) equity	555,597,683	-	-	555,597,683
Emerging market equity	613,755,430	-	-	613,755,430
Fixed income securities	996,894,325	-	-	996,894,325
Opportunity funds	101,207,864	-	-	101,207,864
	2,486,740,617	-	-	2,486,740,617
Limited partnerships				
Fixed income securities	-	142,563,748	11,395,468	153,959,216
Opportunity funds	247,676,203	2,099,678	601,699,995	851,475,876
Private equity funds	-	-	284,136,507	284,136,507
	247,676,203	144,663,426	897,231,970	1,289,571,599
Other investments				
Fixed income securities	73,834	44,445,516	-	44,519,350
Total investment assets at fair value	$ 2,948,115,768	$ 328,896,634	$ 897,242,231	$ 4,174,254,633

The table below sets forth a summary of changes in fair value of the Koch Industries Master Trust's level 3 investment assets for the year ended December 31, 2010.

For the year ended December 31, 2010	Fixed income securities	Opportunity funds	Private equity funds	Total
Balance, beginning of year	$ 11,405,729	$ 601,699,995	$ 284,136,507	**$ 897,242,231**
Realized gains (losses)	291,625	1,297,121	(2,285,042)	**(696,296)**
Unrealized gains	1,290,080	72,502,843	66,264,176	**140,057,099**
Purchase, sales, issuances, and settlements (net)	11,832,758	(15,213,697)	3,597,482	**216,543**
Balance, end of year	**$ 24,820,192**	**$ 660,286,262**	**$ 351,713,123**	**$ 1,036,819,577**

The table below sets forth a summary of changes in fair value of the Koch Industries Master Trust's level 3 investment assets for the year ended December 31, 2009.

For the year ended December 31, 2009	Cash equivalents	Domestic (U.S.) equity	Fixed income securities
Balance, beginning of year	$ 152,590,972	$ 187,963,196	$ 123,059,960
Transfer in from Georgia-Pacific Master Trust	-	-	-
Realized gains (losses)	-	-	1,513,231
Unrealized gains (losses)	-	-	7,017,942
Purchase, sales, issuances, and settlements (net)	(152,590,972)	(187,963,196)	(120,185,404)
Balance, end of year	$ -	$ -	$ 11,405,729

For the year ended December 31, 2009, continued	Opportunity funds	Private equity funds	Total
Balance, beginning of year	$ 85,469,811	$ 86,933,143	$ 636,017,082
Transfer in from Georgia-Pacific Master Trust	302,086,170	229,850,213	531,936,383
Realized gains (losses)	(11,604,682)	(66,780,072)	(76,871,523)
Unrealized gains (losses)	113,414,199	48,638,724	169,070,865
Purchase, sales, issuances, and settlements (net)	112,334,497	(14,505,501)	(362,910,576)
Balance, end of year	$ 601,699,995	$ 284,136,507	$ 897,242,231

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

Plan management evaluates the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2010, there were no significant transfers in or out of levels 1, 2 or 3.

5 Accumulated Plan Benefits

The actuarial present value of accumulated plan benefits of the Plan is as follows:

December 31		2009
Vested benefits:		
Participants currently receiving payments	$	16,356,503
Other participants		12,645,627
Total	$	29,002,130

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

For the year ended December 31		2009
Actuarial present value of accumulated plan benefits, beginning of year	$	28,628,590
Increase for interest due to the decrease in the discount period		2,339,375
Benefits paid		(2,029,460)
Assumption changes		57,077
Benefits accumulated and other changes		6,548
Actuarial present value of accumulated plan benefits, end of year	$	29,002,130

The information presented above does not reflect the merger of this plan into the Georgia-Pacific LLC Pension Plan for Hourly-Rated Employees on December 31, 2010.

6 Related-Party Transactions

Certain Plan investments are managed by the Trustee and therefore, these transactions qualify as party-in-interest transactions.

7 Income Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated August 22, 2008, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (the Code). The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Code.

8 Risks and Uncertainties

The Plan through the Koch Industries Master Trust 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.

The Plan through the Koch Industries Master Trust invests in securities with contractual cash flows, such as asset-backed securities, collateralized mortgage obligations and commercial mortgage backed securities, including securities backed by subprime mortgage loans. The value, liquidity and related income (loss) of these securities are sensitive to changes in economic conditions, including real estate value, delinquencies or defaults, or both, and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates.

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 assumptions 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.

Schedule SB - Statement by Enrolled Actuary

Plan Sponsor	Georgia-Pacific LLC
EIN/PN	93-0432081, Plan Number 180
Plan Name	Fort James Retirement Plan for Discontinued Operations
Valuation Date	January 1, 2010
Enrolled Actuary	Michael R. Mace
Enrollment Number	11-06591

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

Attachment to Schedule SB, Line 22 –
Description of Weighted Average Retirement Age
Fort James Retirement Plan for Discontinued Operations
EIN: 93-0432081
Plan Number: 180

There are no active participants in the Plan. Terminated vested participants are assumed to retire at age 62 or age 65 dependent on their location.

Attachment to Schedule SB-Part V
Statement of Actuarial Assumptions and Methods
Fort James Retirement Plan for Discontinued Operations
EIN: 93-0432081
Plan No: 180

Actuarial Assumptions and Methods — Contributions

Economic Assumptions

Interest rate basis:

▸ Applicable month	January 2010
▸ Yield curve basis	Segment rates
▸ Transition from current liability rates	No

Interest rates:

▸ First segment rate	4.60%
▸ Second segment rate	6.65%
▸ Third segment rate	6.76%
▸ Effective interest rate	6.04%

Demographic Assumptions

Mortality

▸ Healthy	Generational Mortality Table for Annuitants and Non-Annuitants per §1.430(h)(3)-1(d)
▸ Disabled	Generational Mortality Table for Annuitants and Non-Annuitants per §1.430(h)(3)-1(d)
Termination	None assumed
Disability	None assumed
Retirement	None assumed

Benefit commencement date:

▸ Deferred vested benefit	Age 62 or 65, based on location

Form of payment	If 10-year certain and life annuity, optional form available: 45% Normal form 10% 10-year certain and life annuity 5% Joint and 50% survivor annuity 40% Joint and 75% survivor annuity All others: 55% Normal form 5% Joint and 50% survivor annuity 40% Joint and 75% survivor annuity
Percent married	85%
Spouse age	Wife three years younger than husband
Administrative expense	$200,000

Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefits
Target normal cost	Present value of benefits expected to accrue during plan year plus plan-related expenses expected to be paid from plan assets during plan year
Actuarial value of assets	Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22) . The average asset value must be within 10% of fair value, including contributions receivable.
Benefits Not Valued	All benefits described in the Plan Provisions section of this report were valued. Towers Watson has reviewed the plan provisions with Georgia-Pacific LLC and, based on that review, is not aware of any significant benefits required to be valued that were not.

Attachment to Schedule SB-Part V
Statement of Actuarial Assumptions and Methods
Fort James Retirement Plan for Discontinued Operations
EIN: 93-0432081
Plan No: 180

Change in Assumptions and Methods Since Prior Valuation	The funding interest rate was changed from October 2008 full corporate bond yield curve to the January 2010 applicable month IRS-prescribed 24-month average segment rates. The assumed plan-related expenses added to the target normal cost were changed from 0.54% of the Market Value of Assets for 2009 to $200,000 for 2010.

Attachment to Schedule SB-Part V
Summary of Plan Provisions
Fort James Retirement Plan for Discontinued Operations
EIN: 93-0432081
Plan No: 180

Plan Provisions	**Georgia-Pacific LLC Fort James Retirement Plan for Discontinued Operations**
Purpose:	01/01/2010 Funding Valuation
Type of plan:	Frozen Flat Dollar
Normal form:	Life Annuity
Plan eligibility:	Participants of prior plans as specified in plan document
Benefit service:	No further benefit service will accrue under this plan
Class:	All employees covered by a collective bargaining agreement with the union described in the applicable exhibit
Accumulated benefit:	An annual dollar amount, times years of benefit service, as specified in plan document. No further benefits will accrue under this plan

Benefit	**Age**	**Vest Svc**	**Age + Memb Svc**	**Description**
Normal retirement:	65	--	--	AB, payable immediately
Early retirement:	55	15	--	AB, reduced according to exhibits as specified in plan document
Postponed retirement:	> 65	--	--	AB, payable immediately
Vested termination:	--	5	--	AB, reduced for early commencement, according to exhibits as specified in plan document
Disablement:	varies	varies	--	Eligibility and reduction of AB varies by exhibit as specified in plan document
Pre-ret death:	55	5	--	50% of AB, reduced for 50% J&S, payable for life of spouse, beginning on participant's NRD

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Optional Forms of Payment: In addition to the normal form of payment, participants are eligible to elect the following actuarial equivalent optional forms:

Single Life Annuity - An annutiy payable for the participant's life only.

Joint and Survivor Annuity - An annuity payable for the participant's life and upon death, an annuity payable to the beneficiary based on the percentage elected and using conversion factors based on the plan actuarial equivelance bases.

Certain and Life Annuity - An annuity payable for the participant's lifetime, and upon death, an annuity payable to the beneficiary for the certain period.

Lump Sum - Single one time payment. Once payment is made, no further benefits are due from the plan.

Other optional forms of payment are available for certain locations.

Attachment to Schedule SB, Line 25 – Change in Method
Fort James Retirement Plan for Discontinued Operations
EIN: 93-0432081
Plan Number: 180

Aspect of Valuation	Old	New
Valuation Interest Rate	The full corporate yield curve for October 2008 (two-month lookback)	January 2010 applicable month IRS-prescribed 24-month average segment rates
Expenses	Assumed plan-related expenses added to normal cost were 0.54% of Market Value of Assets for 2009	Assumed plan-related expenses added to normal cost were $200,000 in 2010

The valuation software used to produce the actuarial information submitted on the schedule is different than used for the previous valuation due to a change in both the enrolled actuary for the plan and the business organization providing actuarial services to the plan, and such change in software may be considered to be a method change. The new method is substantially the same as the method used by the prior enrolled actuary and is consistent with the description of the method contained in the prior actuarial valuation report and Schedule SB of Form 5500 (disregarding the effects of any changes that are automatically approved under the final IRC 430 regulations). The funding target and target normal cost (without regard to any adjustments for employee contributions and plan-related expenses) as determined for the prior plan year by the new enrolled actuary (using the actuarial assumptions of the prior enrolled actuary and disregarding the effects of any changes that are automatically approved under final IRC 430 regulations) are both within 5% of those values as determined by the prior enrolled actuary. Therefore the change in funding method receives automatic approval under IRS Announcement 2010-3.

Schedule SB, Line 19 - Discounted Employer Contributions
Fort James Retirement Plan for Discontinued Operations
EIN: 93-0432081
Plan Number: 180

Plan Year period: 1/1/2010 - 12/31/2010

Effective Interest rate: 6.04%

	Date Made	Plan Year Begin	Contribution Amount	Discounting Period	Discounted Contribution Amount
Contribution allocated toward minimum required	4/14/2010	1/1/2010	47,000	0.28219	46,229
Contribution allocated toward minimum required	7/14/2010	1/1/2010	47,000	0.53151	45,559
Contribution allocated toward minimum required	10/14/2010	1/1/2010	47,000	0.78356	44,890
Contribution allocated toward minimum required	1/13/2011	1/1/2010	47,000	1.03288	44,239
Contribution allocated toward minimum required	9/14/2011	1/1/2010	1,266,000	1.70137	1,145,831
Total allocated toward minimum required contribution			1,454,000		1,326,748
Total made to avoid benefit restrictions			0		0
Total allocated to unpaid minimum contributions from prior plan years			0		0

Attachment to Schedule SB, Line 32 – Schedule of Amortization Bases
Fort James Retirement Plan for Discontinued Operations
EIN: 93-0432081
Plan Number: 180

Plan Year period: 1/1/2010 - 12/31/2010

	Date of Base Creation	Initial Amount	Amortization Installment	Remaining Period	PV of Future Installments
Shortfall Amortization Bases					
2009 Shortfall	1/1/2009	260,426	46,212	6	245,104
2010 Shortfall	1/1/2010	721,150	120,523	7	721,150
Total Shortfall Amortization Installments			166,735		966,254
Waiver Amortization Bases					
Total Waiver Amortization Installments			0		0
Total Amortization Installments			166,735		966,254
Total Amortization Installments reflecting minimum of 0 on Total Shortfall Installments			166,735		

KOCH BUSINESS
SOLUTIONS

55 Park Place 5th Floor Atlanta, Georgia 30303

Ms. Marlene M. A. Jones, FSA, EA
AON Hewitt
3350 Riverwood Parkway
Suite 80
Atlanta, GA 30339-3370

NOTICE TO TERMINATED ENROLLED ACTUARY

I, as Plan Administrator, verify that **"Consolidation of service providers"** is the explanation concerning your termination reported on the Schedule C (Form 5500) attached to the 2010 Form 5500, Annual Return/Report of Employee Benefit Plan for the Fort James Retirement Plan for Discontinued Operations. This Form 5500 is identified in line 2b by the nine-digit EIN 93-0432081 and in line 1b by the three-digit PN 180.

You have the opportunity to comment to the Department of Labor concerning any aspect of this explanation. Comments should include the name, EIN and PN of the plan and be submitted to:

Office of Enforcement
Employee Benefits Security Administration
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Jody Hunter
Plan Administrator

10/17/2011
Date

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

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

▶ **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

FORT JAMES RETIREMENT PLAN FOR DISCONTINUED OPERATIONS

B Three-digit plan number (PN) ▶ 180

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

GEORGIA-PACIFIC LLC

D Employer Identification Number (EIN)

93-0432081

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

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

Part I Basic Information

1 Enter the valuation date: Month 1 Day 1 Year 2010

2	Assets:			
	a Market value		**2a**	31,438,273
	b Actuarial value		**2b**	33,762,041
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	739	19,207,109
	b For terminated vested participants	**3b**	1,234	16,968,198
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		0
	(2) Vested benefits	**3c(2)**		0
	(3) Total active	**3c(3)**	0	0
	d Total	**3d**	1,973	36,175,307
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**	6.04 %
6	Target normal cost		**6**	200,000

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

MICHAEL R. MACE MRM

Signature of actuary

10/6/11

Date

MICHAEL R. MACE

Type or print name of actuary

11-06591

Most recent enrollment number

TOWERS WATSON PENNSYLVANIA INC

Firm name

(314)719-5900

Telephone number (including area code)

101 SOUTH HANLEY

ST. LOUIS MO 63105-3411

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)	0	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	0	0
10	Interest on item 9 using prior year's actual return of _____%		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		2,630,513
b	Interest on (a) using prior year's effective rate of 8.21 %		215,965
c	Total available at beginning of current plan year to add to prefunding balance		2,846,478
d	Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part III Funding percentages

14	Funding target attainment percentage	14	93.32 %
15	Adjusted funding target attainment percentage	15	93.32 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	93.14 %
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
04/14/2010	47,000				
07/14/2010	47,000				
10/14/2010	47,000				
01/13/2011	47,000				
09/14/2011	1,266,000				
			Totals ► 18(b)	1,454,000	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	1,326,748

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

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

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

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
4.60 %	6.65 %	6.76 %	☐ 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**	200,000

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	966,254	166,735
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	**34**	366,735

	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**	366,735
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	**37**	1,326,748
38 Interest-adjusted excess contributions for current year (see instructions)	**38**	960,013
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	**39**	0
40 Unpaid minimum required contribution for all years	**40**	0