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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
NICE-PAK PRODUCTS, INC. 401(K) SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 05/01/1984

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

TWO NICE-PAK PARK
ORANGEBURG, NY 10962

2b Employer Identification Number (EIN)
13-5648554

2c Sponsor's telephone number
845-365-1700

2d Business code (see instructions)
326100

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.	10/14/2011	DENNIS BRODY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
NICE-PAK PRODUCTS, INC.

TWO NICE-PAK PARK
ORANGEBURG, NY 10962

3b Administrator's EIN
13-5648554

3c Administrator's telephone number
845-365-1700

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**	1455
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**	1049
b	Retired or separated participants receiving benefits	**6b**	15
c	Other retired or separated participants entitled to future benefits	**6c**	477
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	1541
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	1541
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	1498
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	147
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:
3D 2E 2J 3H 2K 2F 2G 2S 2T

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

9a Plan funding arrangement (check all that apply)

(1)	X	Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	X	Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

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
NICE-PAK PRODUCTS, INC. 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500.
NICE-PAK PRODUCTS, INC.

D Employer Identification Number (EIN)
13-5648554

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
FIRST GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
93-1225432	68322	385002-01	1055	01/01/2010	12/31/2010

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
18192	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
ROYAL ALLIANCE ASSOCIATES INC
50 TICE BLVD
WOODCLIFF LAKE, NJ 07677

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
18192			3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	14728028
5	Current value of plan's interest under this contract in separate accounts at year end	5	0

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT

b	Balance at the end of the previous year			7b	12905183
c	Additions: (1) Contributions deposited during the year	7c(1)	2206236		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	360977		
	(4) Transferred from separate account	7c(4)	4086525		
	(5) Other (specify below)	7c(5)	672780		
	▶ LOAN PAYMENTS CONTRIBUTIONS TO FORFEITURE ACCOUNT				
	(6) Total additions			7c(6)	7326518
d	Total of balance and additions (add **b** and **c(6)**)			7d	20231701
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	1616775		
	(2) Administration charge made by carrier	7e(2)	15004		
	(3) Transferred to separate account	7e(3)	3871894		
	(4) Other (specify below)	7e(4)	0		
	▶				
	(5) Total deductions			7e(5)	5503673
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	14728028

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance
e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug
i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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
NICE-PAK PRODUCTS, INC. 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
NICE-PAK PRODUCTS, INC.

D Employer Identification Number (EIN)
13-5648554

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)

ADVISED ASSET GROUP

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MGMT	13237	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

FIRST GREAT-WEST LIFE & ANNUITY

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	35915	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

KOLINSKY WEALTH MANAGEMENT LLC

50 TICE BOULEVARD
WOODCLIFF LAKE, NJ 07677

(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?
27	INVESTMENT ADVISOR	40315	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

ROYAL ALLIANCE ASSOCIATES INC

ONE WORLD FINANCIAL CENTER 14TH FL
NEW YORK, NY 10281

(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?
55	BROKER/ADVISER	0	Yes [X] No [ ]	Yes [X] No [ ]	33781	Yes [ ] No [X]

(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
ROYAL ALLIANCE ASSOCIATES INC	55	33781

(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.
GREAT-WEST LIFE & ANNUITY COMPANY 8515 EAST ORCHARD ROAD GREENWOOD VILLAGE, CO 80111	OTHER COMMISSIONS

(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

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

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

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

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
NICE-PAK PRODUCTS, INC. 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 003

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
NICE-PAK PRODUCTS, INC.

D Employer Identification Number (EIN)
13-5648554

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: FUTURE FUNDS SERIES ACCT II OF GWL

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INS. CO

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)
93-1225432-001	P	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
NICE-PAK PRODUCTS, INC. 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
NICE-PAK PRODUCTS, INC.

D Employer Identification Number (EIN)
13-5648554

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	17361	17631
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	32875	5179
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	2181375	2278785
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	22847520	27347722
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	12905183	14728028
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(2) Employer real property	1d(2)	0	0
e	Buildings and other property used in plan operation	1e	0	0
f	Total assets (add all amounts in lines 1a through 1e)	1f	37984314	44377345
	Liabilities			
g	Benefit claims payable	1g	0	0
h	Operating payables	1h		
i	Acquisition indebtedness	1i	0	0
j	Other liabilities	1j	0	0
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	37984314	44377345

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)	2564978	
	(B) Participants	2a(1)(B)	3670547	
	(C) Others (including rollovers)	2a(1)(C)	72887	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		6308412
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)	0	
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	95665	
	(F) Other	2b(1)(F)	357530	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		453195
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	515776	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		515776
	(3) Rents	2b(3)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

			(a) Amount	(b) Total
2b	**(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
	(B) Other	2b(5)(B)	0	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0
	(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
	(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
	(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
	(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
	(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		2833152
c	Other income	2c		0
d	Total income. Add all **income** amounts in column (b) and enter total	2d		10110535
	Expenses			
e	Benefit payment and payments to provide benefits:			
	(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3386592	
	(2) To insurance carriers for the provision of benefits	2e(2)	0	
	(3) Other	2e(3)	0	
	(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		3386592
f	Corrective distributions (see instructions)	2f		72206
g	Certain deemed distributions of participant loans (see instructions)	2g		191291
h	Interest expense	2h		0
i	Administrative expenses: **(1)** Professional fees	2i(1)	0	
	(2) Contract administrator fees	2i(2)	67415	
	(3) Investment advisory and management fees	2i(3)	0	
	(4) Other	2i(4)	0	
	(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		67415
j	Total expenses. Add all **expense** amounts in column (b) and enter total	2j		3717504
	Net Income and Reconciliation			
k	Net income (loss). Subtract line **2j** from line **2d**	2k		6393031
l	Transfers of assets:			
	(1) To this plan	2l(1)		0
	(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: BORIS BENIC AND ASSOCIATES LLP CPAS **(2)** EIN: 54-2190047

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

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
NICE-PAK PRODUCTS, INC. 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
NICE-PAK PRODUCTS, INC.

D Employer Identification Number (EIN)
13-5648554

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): 84-1455663

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NICE-PAK PRODUCTS, INC.

October 11, 2011

Boris Benic and Associates LLP
500 Old Country Road, Suite 311
Garden City, NY 11530

We are providing this letter in connection with your audit of the financial statements (Modified Cash Basis) and supplemental schedule of Nice-Pak Products, Inc. 401(k) Savings Plan ("the Plan") as of December 31, 2010 and 2009, and for the year ended December 31, 2010. As permitted by Regulation 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), we have instructed you not to perform any auditing procedures with respect to information prepared and certified to by Great-West Life & Annuity Insurance Company and Orchard Trust Company, LLC, the investment custodians of the Plan (the "Investment Custodians"), in accordance with the DOL Regulation 29 CFR 2520.103.-5, except for comparing the information with the related information included in the financial statements (Modified Cash Basis) and supplemental schedule. Because of the significance of the information which you did not audit, we understand that you will not express an opinion on the financial statements (Modified Cash Basis) and supplemental schedule taken as a whole.

We are responsible for the fair presentation in the Plan's statements (Modified Cash Basis) of net assets available for benefits and changes in net assets available for benefits in conformity with the modified cash basis and for the fair presentation of the accompanying supplemental schedule in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control, and preventing and detecting fraud.

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

We confirm, to the best of our knowledge and belief, as of October 11, 2011, the date of your report, the following representations made to you during your audit:

1. The financial statements (Modified Cash Basis) and related footnotes are fairly presented in conformity with the Modified Cash Basis of Accounting, and the footnotes include all disclosures required by laws and regulations to which the Plan is subject, including the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

2. We have made available to you all:
    a. Financial records and related data.
    b. There were no meetings of the Investment Custodians of the Plan, committees of the Investment Custodians, or Plan administrative committee during 2010 and through the date of this letter. Also there were no minutes of the Plan sponsor's Board of Directors that discussed matters relating to the Plan during 2010 and through the date of this letter.
    c. Plan instruments, trust agreements, insurance contracts or investment contracts and amendments to such documents entered into during the year, including amendments to comply with applicable laws.

3. There has been no communications, whether written or oral, from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices or the operation of the Plan,that could have a material effect on the financial statements (Modified Cash Basis) in the event of non-compliance.

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

5. We have no knowledge of any fraud or suspected fraud affecting the Plan involving:
    a. Management,
    b. Employees who have significant roles in internal control, or
    c. Others where the fraud could have a material effect on the financial statements.

6. We have no knowledge of any allegations of fraud or suspected fraud affecting the Plan received in communications from employees, former employees, participants, regulators, beneficiaries, service providers, third-party administrators, or others.

7. We have no:
    a. Plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
    b. Intentions to terminate the Plan.

8. The following have been properly recorded or disclosed in the financial statements (Modified Cash Basis), if applicable and material:
    a. Related party transactions, including transactions with parties-in-interest, as defined in ERISA Section 3(l4) and regulations thereunder, including sales, purchases, loans, transfers, leasing arrangements, and guarantees and amounts receivable from or payable to related parties.
    b. Guarantees whether written or oral under which the Plan is contingently liable to a bank or other lending institution.
    c. All significant estimates and material concentrations known to management that are to be disclosed in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 275, Risks and Uncertainties. We understand that the significant estimates covered by this disclosure are estimates at the date of the Statements of Net Assets that are reasonably possible of changing materially within the next year. We have identified all accounting estimates that could be material to the financial statements (Modified Cash Basis), including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances. Concentrations refer to the nature and type of investments held by the Plan, or markets for which events could occur which would significantly disrupt normal finances within the next year.
    d. Amendments to the Plan instrument, if any.
    e. Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.
    f. Other agreements not in the ordinary course of business.

9. There are no uncorrected financial statement misstatements that are material, both individually and in the aggregate, to the financial statements (Modified Cash Basis) taken as a whole.

10. There are no:
    a. Violations or possible violations of laws or regulations (including ERISA, DOL, IRS regulations) whose effects should be considered for disclosure in the financial statements (Modified Cash Basis) or as a basis for recording a loss contingency;
    b. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with FASB ASC 450, Contingencies, and the Plan has not consulted a lawyer concerning litigation, claims, or assessments.
    c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB ASC 450, Contingencies.
    d. Material transactions or accounts that have not been properly recorded in the accounting records underlying the financial statements (Modified Cash Basis).
    e. Other matters (e.g., breach of fiduciary responsibilities, nonexempt transactions, loans or leases in default, events reportable to the PBGC, or events that may jeopardize the tax status) that legal counsel have advised us that must be disclosed.

11. The Plan has complied with all aspects of debt and other contractual agreements that would have a material effect on the financial statements (Modified Cash Basis) in the event of noncompliance.

12. The methods and significant assumptions used to estimate fair value of financial instruments, including non-readily marketable securities are described in Note 5 to the financial statements (Modified Cash Basis). The methods and significant assumptions used result in a measure of fair value appropriate for financial measurement and disclosure purposes.

13. Financial instruments with concentrations of credit risk have been properly recorded or disclosed in the financial statements (Modified Cash Basis).

14. All required filings of the Plan and/or Trust documents with the appropriate agencies have been made.

15. The Plan (and the Trust established under the Plan) is qualified under the appropriate section of the Internal Revenue Code and we intend to continue them as a qualified Plan (and Trust). The Plan sponsor has operated the Plan and Trust or insurance contract, if applicable, in a manner that did not jeopardize this tax status. Required nondiscrimination testing related to Code Section 401(k) and 401(m) arrangements, as applicable, has been completed for the Plan, and any excess deferrals or contributions have been disposed of in accordance with regulations.

16. The Plan has complied with the DOL's regulations concerning the timely remittance of participants' contributions to trusts containing assets for the Plan.

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

18. The Plan has satisfactory title to all owned assets which are recorded at fair value, and all liens, encumbrances, or security interest requiring disclosure in the financial statements (Modified Cash Basis) have been properly disclosed.

NICE-PAK

NICE-PAK PRODUCTS, INC.

19. There are no:
    a. Non-exempt party-in interest transactions (as defined in ERISA Section 3 (14) and regulations under that section) that were not disclosed in the supplemental schedules or financial statements (Modified Cash Basis).
    b. Investments or loans in default or considered to be uncollectible that were not disclosed in the supplemental schedules.
    c. Reportable transactions (as defined in ERISA section 103(b)(3)(H) and regulations under that section) that were not disclosed in the supplemental schedules.

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

21. We believe the supplemental schedule, including its form and content, are fairly presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. The methods of measurement and presentation of the supplemental schedule has not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplemental schedule.

22. No events have occurred subsequent to the date of the Plan's financial statements (Modified Cash Basis) and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements (Modified Cash Basis).

Dennis Brody	10/11/11 (Date)
Plan Administrator and	
Vice-President of Human Resources	
Nice-Pak Products, Inc.	
Wallis H. Brooks	10/11/2011 (Date)
Executive Vice President and Chief Financial Officer	
Nice-Pak Products, Inc. (since September 1, 2011)	



Boris Benic and Associates LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

NICE-PAK PRODUCTS, INC. 401(k) SAVINGS PLAN

Financial Statements (Modified Cash Basis)
and Supplemental Schedule
December 31, 2010 and 2009

500 Old Country Road, Suite 311 Garden City, NY 11530 t 516.248.7361 f 516.248.7382 www.bbcpas.com

NICE-PAK PRODUCTS, INC. 401(k) SAVINGS PLAN

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* Other 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.

Boris Benic and Associates LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

Independent Auditors' Report

To the Participants and Administrator of the
Nice-Pak Products, Inc.
401(k) Savings Plan:

We were engaged to audit the financial statements (Modified Cash Basis) of the Nice-Pak Products, Inc. 401(k) Savings Plan (the "Plan"), as of December 31, 2010 and 2009, and for the year ended December 31, 2010, and the supplemental schedule (Modified Cash Basis) as of December 31,2010 as listed in the accompanying index on page 1. These financial statements and supplemental schedule 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 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 8, which was certified by the Great-West Life & Annuity Insurance Company and the Orchard Trust Company, LLC, the investment custodians (the "Investment Custodians") of the Plan as of December 31, 2010 and 2009 and for the year ended December 31, 2010, except for comparing such information with the related information included in the financial statements (Modified Cash Basis) and supplemental schedule. We have been informed by the Plan administrator that the Investment Custodians hold the Plan's investment assets and execute investment transactions. The Plan administrator has obtained a certification from the Investment Custodians as of December 31, 2010 and 2009, and for the year ended December 31, 2010, that the information provided to the Plan administrator by the Investment Custodians is complete and accurate.

As described in Note 2, these financial statements (Modified Cash Basis) and supplemental schedule were prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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 (Modified Cash Basis) and supplemental schedule (Modified Cash Basis) taken as a whole. The form and content of the information included in financial statements (Modified Cash Basis) and supplemental schedule, other than that derived from the information certified by the Investment Custodians, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, with the basis of accounting described in Note 2, and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Garden City, New York
October 11, 2011

Boris Benic and Associates LLP

500 Old Country Road, Suite 311 Garden City, NY 11530 t 516.248.7361 f 516.248.7382 www.bbcpas.com

NICE-PAK PRODUCTS, INC. 401(k) SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)

AS OF DECEMBER 31, 2010 AND 2009

	2010	2009
Assets:		
Investments, at fair value	$ 42,080,929	$ 35,785,578
Notes receivable from participants	2,278,785	2,181,375
Non-interest bearing cash	17,631	17,361
Net assets available for benefits	$ 44,377,345	$ 37,984,314

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

NICE-PAK PRODUCTS, INC. 401(k) SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2010

Additions to net assets attributed to:		
Net appreciation of the fair value on the investments	$	2,833,152
Interest		357,530
Dividend income		515,776
Total investment Income		3,706,458
Interest income on notes receivable from participants		95,665
Contribution Income:		
Participant contributions		3,670,547
Employer contributions		2,564,978
Other contributions		72,887
Total contribution income		6,308,412
Total additions		10,110,535
Deductions:		
Benefits paid to participants or beneficiaries		3,650,089
Administrative expenses		67,415
Total deductions		3,717,504
Net increase in net assets available for benefits		6,393,031
Net assets available for benefits:		
Beginning of year		37,984,314
End of year	$	44,377,345

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

1. Description of the Plan

The following description of the Nice-Pak Products, Inc. 401(k) Savings Plan (the "Plan") is provided for general purposes only. The Plan document and individual statements provided to each Plan participant should be referred to for more complete information.

General

The Plan is a defined contribution plan covering all eligible employees, as defined, of Nice-Pak Products, Inc. (the "Company"). The Plan provides deferred compensation benefits and is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). Great-West Retirement Services ("GWRS") is the Plan's record-keeper. The investment custodians of the Plan's investments as of December 31, 2010 and 2009, and for the year ended December 31, 2010 are Great-West Life & Annuity Insurance Company ("Great-West") and Orchard Trust Company, LLC ("Orchard") (the "Investment Custodians"), respectively. GWRS, Great West and Orchard are all affiliated. The Investment Custodians, record-keeper and the Plan administrator are appointed by the Company.

Eligibility

Employees are eligible to participate in the Plan on their date of hire. Non-resident aliens, leased employees, and those covered by a collective bargaining agreement are excluded.

Participant Contributions

The employees make voluntary contributions, on a before-tax basis, to be placed into a trust fund for their benefit. Currently, employees are not allowed to make after-tax contributions to the Plan. Each participant may elect to defer up to 15% of his or her eligible compensation, as defined by the Plan.

Participants who do not affirmatively elect to have a specified amount contributed to the Plan, automatically have 4% of their compensation deferred which occurs following 30 days of employment. Compensation per the Plan documents means wages, tips and other compensation on Form W-2. Compensation is adjusted to exclude fringe benefits, expense reimbursements, deferred compensation, and welfare benefits.

Total participant contributions are limited to a maximum of $16,500 for 2010. Additionally, individuals who are at least 50 years of age can make a "catch-up" contribution not to exceed $5,500 for 2010.

1. Description of the Plan (Continued)

Employer Contributions

The Company may elect, at its sole discretion, to match a percentage of the participant's contributions. For the year ended December 31, 2010, the Company contributed 50% of each qualified employee's contribution, up to a maximum of 3% of the employee's compensation. The Company's matching contributions are only credited to those participants that have completed one year of service and are employed at the end of the Plan year.

The Company may elect, at its sole discretion, to make additional contributions to the Plan termed as an employer profit sharing contribution. For the year ended December 31, 2010, the Company elected to make a profit sharing contribution equal to 2.66% of the participant's compensation up to $106,800, plus 5.5355% of the participant's compensation in excess of $106,800 limited to $245,000. The Company's profit sharing contributions are only credited to those participants that have completed one year of service and are employed at the end of the Plan year.

The maximum annual addition for 2010 that may be contributed or allocated to a participant's account under the Plan shall not exceed the lesser of 100% of a participant's compensation or $49,000.

Other Contributions

Rollover contributions are accepted by the Plan from any eligible employee. Such rollovers are included within "Other contributions" on the Statement of Changes in Net Assets Available for Benefits (Modified Cash Basis).

Investments

Participants direct the Investment Custodians to deposit their contributions into the investment they specify. The Plan currently offers various mutual funds and an insurance company general guaranteed interest account as investment options for participants.

1. Description of the Plan (Continued)

Vesting

Participants are vested immediately in their contributions, rollover contributions, and earnings thereon. Participants vest in the employer matching contributions as follows:

Years of Service	Vesting Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Participants are vested in the Company's profit sharing contributions as follows:

Years of Service	Vesting Percentage
0 - 4	0%
5	100%

Participant Accounts

The Plan administrator establishes and maintains a separate account for each participant, which is credited for rollover and voluntary contributions the participants make, employer matching and profit sharing contributions, and Plan earnings. Income earned and net appreciation or depreciation on Plan investments, for a given investment, are allocated in proportion to the participant's account balances in that fund. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes Receivable from Participants

Each participant may borrow up to the lesser of: (1) 50% of the present value of the participant's vested interest in the account or (2) $50,000, less currently outstanding notes receivable. No note shall be less than $1,000 and no more than one note at a time is allowed. The notes bear a reasonable rate of interest as determined by the Plan administrator. The interest rate on notes outstanding at December 31, 2010, ranged from 3.25% to 8.25%.

1. Description of the Plan (Continued)

Notes Receivable from Participants (continued)
Any such borrowings are to be repaid within five years, unless the note is for the purchase of a principal residence for which the repayment period may not extend beyond 10 years. Principal and interest is paid pro rata through payroll deductions. The notes are secured by the vested balance in the participant's account, not to exceed 50% of such vested balance. A note becomes immediately due and payable upon a participant's termination of employment, death, or disability. Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes are treated as distributions based upon the terms of the Plan document.

Forfeitures
Forfeited balances of terminated participants are used to reduce future Company contributions. At December 31, 2010 and 2009, forfeited nonvested accounts totalled $321,241 and $377,726, respectively. These accounts will be used to reduce future employer contributions. During the year ended December 31, 2010, employer contributions were reduced by $297,098 from forfeited nonvested accounts.

Retirement
The normal retirement age is defined as when the participant reaches the age of 65 and early retirement is not permitted. At the normal retirement date, the participant is entitled to 100% of their account balance. The participant can elect late retirement after the age of 65; however, benefits must begin by age 70 ½.

Distribution of Benefits
On termination of service due to death, disability, or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments over a 10-year period, or partial withdrawals. For termination of services for other reasons, a participant will receive the value of the vested interest in his or her account as a lump-sum distribution. Participant account balances, less than $5,000 will be automatically distributed as a lump sum distribution. The Plan also allows hardship withdrawals.

Administrative Expenses
The Company pays for the cost of the Plan except for investment administration and record-keeping fees, which are deducted from the fair value of the investments. For the year ended December 31, 2010, the Company incurred certain administrative expenses relating to the Plan without charge to the Plan.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan have been prepared on a modified cash basis of accounting, a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America. Under the modified cash basis of accounting transactions are recorded on the basis of cash receipts and disbursements, except that:

- Investments are reported at fair value in the Statements of Net Assets Available for Benefits (Modified Cash Basis) and changes in fair value of investments are shown as appreciation or depreciation in the Statement of Changes in Net Assets Available for Plan Benefits,
- Purchases and sales of securities are recorded on a trade date basis, and
- Investments in insurance company general guaranteed interest contracts (unallocated contracts) are valued at contract value as described below.

Use of Estimates and Assumptions

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Company's management to make significant estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value, except the insurance company general guaranteed interest contract (unallocated contract) which is valued at contract value. 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. See Note 5 for a discussion of fair value measurements.

Purchases and sales of securities are reflected on a trade date basis. Interest and dividend income are reflected when received. The Plan presents, in the Statement of Changes in Net Assets Available for Benefits (Modified Cash Basis), the net appreciation (depreciation) of the fair value of its investments, which consists of the realized gains or losses and the unrealized appreciation (depreciation) on those investments.

2. Summary of Significant Accounting Policies (Continued)

The investment in the Group Annuity Contract Guaranteed Fund is an insurance company general guaranteed interest contracts (unallocated contracts) which is valued at contract value. Contract value represents the amount of contributions deposited, plus interest credited daily as determined by the contract, less any participant withdrawals and administrative expenses. Management of the Plan believes that contract value approximates the fair value for such investments. For further information see Note 7.

Payment of Benefits
Benefit payments to participants or beneficiaries are recorded upon distribution.

Risks and Uncertainties
The Plan provides for various investment options. Investment securities are exposed to various risks, including but not limited to, interest rate, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainly related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participant's account balances and the amounts reported in the Statements of Net Assets Available for Benefits (Modified Cash Basis) and the Statement of Changes in Net Assets Available for Benefits (Modified Cash Basis).

Income Tax Status
The Company adopted one of Orchard's non-standardized prototype plans. Orchard received an Internal Revenue Service ("IRS") Opinion Letter dated March 31, 2008, in which the IRS stated that this prototype plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code ("IRC"). The Plan administrator and the Plan's tax counsel believe that the Plan is qualified and the trust established under the Plan is tax exempt, under the appropriate sections of the IRC.

Subsequent Events
Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through October 11, 2011 which is the date the financial statements were available to be issued.

Reclassifications
Certain amounts in the 2009 financial statements have been reclassified to agree to the current year presentation.

3. Plan Termination

Although it has not expressed any intent to do so, the Company has the right, under the Plan, to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested and their accounts become non-forfeitable.

4. Investments

The following table presents the individual investment securities that exceed 5% of the Plan's net assets available for benefits as of December 31, 2010 and 2009:

	2010		2009	
	No. of Shares	**Fair Value**	**No. of Shares**	**Fair Value**
Mutual Funds:				
American Funds Capital World G/I R3	64,393	$ 2,288,541	70,747	$ 2,399,039
Maxim S & P 500	207,647	2,364,683	205,729	2,084,034
Oakmark Equity and Income II	113,845	3,144,412	107,593	2,736,080
Insurance company generally guaranteed interest account (unallocated contracts):				
Group Annuity Contract Guaranteed Fund		14,728,028		12,908,630

For the year ended December 31, 2010, the Plan's mutual fund investments appreciated (including gains and losses on investments bought and sold, as well as held during the year) in value by $2,833,152.

5. Fair Value Measurements

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC') Section 820, *Fair Value Measurements and Disclosures*, establishes a 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 ASC Section 820 are described as follows:

5. Fair Value Measurements (Continued)

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.

Below is a description of the valuation methodologies used for assets measured at fair value (there have been no changes in the methodologies used at December 31, 2010 and 2009):

Mutual Funds are valued at the net asset value of shares held by the Plan at year end.

Investment contracts with insurance companies are valued at contract value which represents the amount of contributions deposited, plus interest credited daily as determined by the contract, less any participant withdrawals and administrative expenses. Contract value approximates fair value.

5. Fair Value Measurements (Continued)

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010 and 2009:

	2010			
	Level 1	**Level 2**	**Level 3**	**Total**
Interest-bearing cash	$ 5,179	$ -	$ -	$ 5,179
Mutual funds:				
Asset Allocation		1,669,577		1,669,577
Balanced		3,144,412		3,144,412
Bond		2,751,425		2,751,425
International		6,768,059		6,768,059
Large Cap		5,559,908		5,559,908
Mid Cap		1,918,806		1,918,806
Small Cap		2,984,027		2,984,027
Specialty		2,551,508		2,551,508
	-	27,347,722	-	27,347,722
Investment contract with insurance company	-	-	14,728,028	14,728,028
Total assets at fair value	$ 5,179	$ 27,347,722	$ 14,728,028	$42,080,929

5. Fair Value Measurements (Continued)

	2009			
	Level 1	**Level 2**	**Level 3**	**Total**
Interest-bearing cash	$ 32,875	$ -	$ -	$ 32,875
Mutual funds:				
Asset Allocation	-	1,107,686	-	1,107,686
Balanced		2,736,090		2,736,090
Bond		2,432,462		2,432,462
International		5,931,183		5,931,183
Large Cap		4,966,243		4,966,243
Mid Cap		824,623		824,623
Small Cap		2,571,993		2,571,993
Specialty		2,277,239		2,277,239
	-	22,847,519	-	22,847,519
Investment contract with insurance company	-	-	12,905,183	12,905,183
Total assets at fair value	$ 32,875	$ 22,847,519	$ 12,905,183	$35,785,578

There were no significant transfers between level 1 and level 2 investments during the year ended December 31, 2010.

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets, which included only the investment contract with an insurance company, assets for the years ended December 31, 2010:

	Investment Contract with an insurance company
Balance as of January 1, 2010	$ 12,905,183
Contributions	2,206,236
Interest income	360,977
Benefits paid to participants or beneficaries	(1,616,775)
Administrative expenses	(15,004)
Purchases, sales , issuances, and settlements, net	887,411
Balance as of December 31, 2010	$ 14,728,028

5. Fair Value Measurements (Continued)

The amount of total gains (losses) for the period included in Changes in Net Assets Available for Benefits attributable to the change in unrealized gains (losses) relating to level 3 assets still December 31, 2010	-
	$ -

6. Party-in-Interest Transactions

As of December 31, 2010 and 2009, the insurance company general guaranteed interest accounts (unallocated accounts) were invested with Great-West. Included within administrative expenses are certain payments to the Investment Custodians or its affiliates. Transactions with the Investment Custodians and their affiliates qualify as party-in-interest transactions. Loans to Plan participants also qualify as party-in-interest transactions. The above transactions are not, however, considered prohibited transactions under CFR 408 (b) of the ERISA regulations.

7. Unallocated Investment Contract with Insurance Company

The Company entered into a group annuity insurance contract with Great-West. Great-West maintains the contributions in an unallocated fund to which it adds interest at a predetermined rate of 2.62%. At the direction of the Plan's administrator, a single premium to buy an annuity for a retiring employee is withdrawn by Great-West from the unallocated fund. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contract is included in the financial statements (Modified Cash Basis) at contract value as discussed in Notes 2 and 5.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. It is as least reasonably possible that changes in the value of the investment will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits.

8. Unaudited Information Certified by the Investment Custodians

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by the Investment Custodians, as complete and accurate, except for comparing such information certified by the Investment Custodians to information included in the Plan's financial statements (Modified Cash Basis) and supplemental schedule as follows:

	As of December 31,	
	2010	**2009**
Investments, at fair value	$ 42,080,929	$ 35,785,578
Notes receivable from participants	$ 2,278,785	$ 2,181,375

Investment income:	
Net appreciation of the fair value on the investments	$ 2,833,152
Interest	357,530
Total investment income	$ 3,190,682
Interest income on notes reeivable from participants	$ 95,665

In addition, the information in the supplemental Schedule of Assets (Held at End of Year) as of December 31, 2010, has been certified by the Investment Custodians to be complete and accurate.

SCHEDULE H, PART IV, LINE 4i
NICE-PAK PRODUCTS, INC. 401(k) SAVINGS PLAN
PLAN SPONSOR: NICE-PAK PRODUCTS, INC.
PLAN SPONSOR EIN: 13-5648554
PLAN NUMBER: 003
SCHEDULE OF ASSETS (HELD AT END OF YEAR) AS OF DECEMBER 31, 2010

(a) (b) Identity of issuer, lesser, borrower or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, maturity value, and number of shares	(d) Cost	(e) Current Value
Interest-Bearing Cash:			
Bank of New York	Interest-bearing cash	**	$ 5,179
Mutual Funds:			
American Funds	Capital World Bond R3 - 13,206 shares	**	269,263
American Funds	Capital World G/I R3 - 64,393 shares	**	2,288,541
American Funds	Growth Fund of Amer R3 - 52,054 shares	**	1,560,583
Artisan	International Inv - 55,389 shares	**	1,201,947
Baron	Small Cap Fund - 43,675 shares	**	1,038,591
Blackrock	Energy & Resources Inv A - 27,513 shares	**	1,081,262
Fidelity Advisor	Small Cap T - 13,113 shares	**	319,555
First Eagle	Gold A - 12,440 shares	**	422,341
Goldman Sachs	Mid Cap Value Fund A - 25,724 shares	**	923,480
Invesco	Real Estate A - 16,484 shares	**	353,580
Ivy	Science & Technology Y - 12,151 shares	**	398,798
JP Morgan	Small Cap Equity A - 48,117 shares	**	1,625,881
Lazard	Emerging Markets Open - 71,701 shares	**	1,591,044
Maxim	Loomis Sayles Bond Portfolio - 50,826 shares	**	624,140
Maxim	S & P 500 - 207,647 shares	**	2,364,683
MFS	Utilities A - 17,998 shares	**	295,527
Munder	Mid-Cap Core Growth A - 35,688 shares	**	995,326
Oakmark	Equity & Income II - 113,845 shares	**	3,144,412
Oakmark	International II - 77,126 shares	**	1,506,276

SCHEDULE H, PART IV, LINE 4i
NICE-PAK PRODUCTS, INC. 401(k) SAVINGS PLAN
PLAN SPONSOR: NICE-PAK PRODUCTS, INC.
PLAN SPONSOR EIN: 13-5648554
PLAN NUMBER: 003
SCHEDULE OF ASSETS (HELD AT END OF YEAR) AS OF DECEMBER 31, 2010

(a)	(b) Identity of issuer, lesser, borrower or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, maturity value, and number of shares	(d) Cost	(e) Current Value
	Pace	Government Securities Fixed Inc Y - 69,006 shares	**	903,977
	Pimco	Total Return Admin - 87,930 shares	**	954,045
	Pioneer Cullen	Value Fund A - 90,063 shares	**	1,634,642
	Russell	Lifepoints 2010 Strategy R3 - 30,541 shares	**	320,066
	Russell	Lifepoints 2020 Strategy R3 - 24,491 shares	**	259,355
	Russell	Lifepoints 2030 Strategy R3 - 35,287 shares	**	358,518
	Russell	Lifepoints 2040 Strategy R3 - 71,449 shares	**	731,638
	Thornburg	International Value Fund R3 - 6,421 shares	**	180,251
			**	27,347,722
	Other:			
*	Great West	Insurance Company General Guaranteed Interest Account (unallocated contracts) - Group Annuity Contract Guaranteed Fund	**	14,728,028
*	Participant Loans	Participant loans – Interest rates ranged from 3.25% to 8.25%	-0-	2,278,785
	Total Investments		**	$ 44,359,714

***** Represents a party-in-interest as defined by ERISA.

** Cost omitted for participant directed investments.

The above information was certified to be complete and accurate by Great-West Life & Annuity Company and Orchard Trust Company, LLC, the investment custodians of the Plan.

Attachment to 2010 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name NICE-PAK PRODUCTS, INC. 401(K) SAVINGS PLAN **EIN:** 13-5648554
Plan Sponsor's Name NICE-PAK PRODUCTS, INC. **PN:** 003

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	RUSSELL LIFEPOINTS 2010 STRATEGY R3	N/A	290,049	320,066
	RUSSELL LIFEPOINTS 2020 STRATEGY R3	N/A	234,728	259,355
	RUSSELL LIFEPOINTS 2030 STRATEGY R3	N/A	336,883	358,518
	RUSSELL LIFEPOINTS 2040 STRATEGY R3	N/A	670,564	731,638
	AMERICAN FUNDS CAPITAL WORLD G/I R3	N/A	1,913,446	2,288,541
	ARTISAN INTERNATIONAL INV	N/A	1,336,433	1,201,947
	LAZARD EMERGING MARKETS OPEN	N/A	1,396,402	1,591,044