

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☒ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>CJ AMERICA INC 401(K) PROFIT SHARING PLAN & TRUST</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2000</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2000</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/2000</u>					
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>CJ AMERICA INC</u> <u>3530 WILSHIRE BL SUITE 1220</u> <u>LOS ANGELES, CA 90010</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>22-2501026</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>213-738-1405</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>424400</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>22-2501026</u>	2c Sponsor's telephone number <u>213-738-1405</u>	2d Business code (see instructions) <u>424400</u>	
2b Employer Identification Number (EIN) <u>22-2501026</u>					
2c Sponsor's telephone number <u>213-738-1405</u>					
2d Business code (see instructions) <u>424400</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2011	HAN JONG KIM
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") CJ AMERICA INC 3530 WILSHIRE BL SUITE 1220 LOS ANGELES, CA 90010	3b Administrator's EIN 22-2501026 3c Administrator's telephone number 213-738-1405
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	335
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	392
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	2
d Subtotal. Add lines 6a , 6b , and 6c	6d	394
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	394
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	96
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	2

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 2E 2G 2J 2K 2T 3D 3H

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 CJ AMERICA INC 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 CJ AMERICA INC	D Employer Identification Number (EIN) 22-2501026

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....	☒ Yes ☐ No
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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).
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
MERRILL LYNCH, PIERCE, FENNER	WORLD FINANCIAL CENTER 250 VESEY STREET NEW YORK, NY 10281
13-5674085	

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation	
PAYCHEX SECURITIES CORPORATION	
16-1486352	

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

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

MERRILL LYNCH, PIERCE, FENNER

4 WORLD FINANCIAL CENTER
250 VESEY STREET
NEW YORK, NY 10281

13-5674085

(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?
18	BROKERAGE	65	Yes ☒ No ☐	Yes ☐ No ☒	17888	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MERRILL LYNCH, PIERCE, FENNER	52 59 60 63	17888

(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.
MERRILL LYNCH, PIERCE, FENNER 13-5674085 4 WORLD FINANCIAL CENTER 250 VESEY STREET NEW YORK, NY 10281	

(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

Part III	Termination Information on Accountants and Enrolled Actuaries (see instructions) (complete as many entries as needed)
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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 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 CJ AMERICA INC 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 CJ AMERICA INC	D Employer Identification Number (EIN) 22-2501026	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	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)	1580717	63902
(2) U.S. Government securities.....	1c(2)	0	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	
(B) All other.....	1c(3)(B)	0	
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	
(B) Common	1c(4)(B)	0	
(5) Partnership/joint venture interests	1c(5)	0	
(6) Real estate (other than employer real property)	1c(6)	0	
(7) Loans (other than to participants)	1c(7)	0	
(8) Participant loans	1c(8)	37903	31465
(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)	50460	2161617
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	
(2) Employer real property	1d(2)	0	
e Buildings and other property used in plan operation	1e	0	
f Total assets (add all amounts in lines 1a through 1e)	1f	1669080	2256984

Liabilities

g Benefit claims payable	1g	0	
h Operating payables	1h	0	
i Acquisition indebtedness	1i	0	
j Other liabilities	1j	0	
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1669080	2256984
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	136686	
(B) Participants	2a(1)(B)	272064	
(C) Others (including rollovers)	2a(1)(C)	177639	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		586389
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	4	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	1494	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1498
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	38284	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		38284
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		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)		145770
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		771941

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	182675	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		182675
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	1362	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		1362
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		184037

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		587904
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: PRESTON AND COMPANY

(2) EIN: 23-2022858

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

- 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 <u>CJ AMERICA INC 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CJ AMERICA INC</u>	D Employer Identification Number (EIN) <u>22-2501026</u>

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
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): <u>16-1470238</u> 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 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

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

Schedule R (Form 5500) 2010
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%
- b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
- c** What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

**CJ America, Inc. 401 (k)
Profit Sharing Plan & Trust
December 31, 2010**

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

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Preston and Company

Certified Public Accountants

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

INDEPENDENT AUDITOR'S REPORT

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

We were engaged to audit the financial statements of the CJ America, Inc. 401 (k) Profit Sharing Plan and Trust as of December 31, 2010 and 2009, and for the year ended December 31, 2010, and the supplementary schedules as of and for the year ended December 31, 2010 as listed in the accompanying index. These financial statements and schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520-103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note G, which was certified by Mid Atlantic Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2010 and 2009, that the information provided to the plan administrator by the custodian is complete and accurate.

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



PRESTON AND COMPANY

Chadds Ford, Pennsylvania
October 10, 2011

**CJ AMERICA, INC. 401 (K) PROFIT SHARING PLAN & TRUST
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2010 AND 2009**

	<u>2010</u>	<u>2009</u>
ASSETS		
Investments (at fair value)	\$ <u>2,267,047</u>	\$ <u>1,679,143</u>
TOTAL ASSETS	\$<u>2,267,047</u>	<u>1,679,143</u>
LIABILITIES		
TOTAL LIABILITIES	<u>0</u>	<u>0</u>
NET ASSETS AVAILABLE FOR BENEFITS	\$<u>2,267,047</u>	<u>\$1,679,143</u>

See accompanying notes.

CJ AMERICA, INC. 401 (K) PROFIT SHARING PLAN & TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2010

ADDITIONS

Addition to net assets attributed to:

Investment income:

Net investment gain (loss) from registered investment companies	\$145,770
Interest	1,498
Dividends	<u>38,284</u>
	<u>\$185,552</u>

Contributions

Participants'	\$272,064
Employer	136,686
Rollovers'	<u>177,639</u>
	<u>\$586,389</u>

TOTAL ADDITIONS **\$771,941**

DEDUCTIONS

Deductions from net assets attributed to:

Benefits paid to participants	\$182,675
Administrator fees	<u>1,362</u>

TOTAL DEDUCTIONS **\$184,037**

NET INCREASE **\$587,904**

NET ASSETS AVAILABLE FOR BENEFITS

Beginning of year	<u>1,679,143</u>
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END OF YEAR **\$2,267,047**

See accompanying notes.

CJ America, Inc. 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2010

NOTE A - DESCRIPTION OF PLAN

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

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

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

Contributions. Under the Plan, participants may contribute up to 100% of their pretax salary, subject to certain limitations. The company contributed 100% of the participant's elective deferrals up to a maximum of 3% of compensation to the Plan as a matching contribution in the year ended December 31, 2010. The Plan allows for rollover contributions from other qualified plans.

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

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

CJ America, Inc. 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2010

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

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

Forfeited Accounts. Forfeitures in the Plan are available to pay plan expenses and reduce future employer contributions. There were \$4,354. of unallocated forfeitures at December 31, 2010.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

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

Investment Valuation and Income Recognition

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

CJ America, Inc. 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2010

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

Risks and Uncertainties

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

Payment of Benefits

Benefits are recorded when paid.

Administrative Fees

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

NOTE C - FAIR VALUE MEASUREMENTS

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

		Fair Value Measurements Using:	
	<u>Fair Value</u>	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Unobservable Inputs (Level 3)
<u>December 31, 2010</u>			
Mutual funds	\$ 2,225,519	\$ 2,225,519	\$ ----
Participant loans	<u>41,528</u>	<u>-----</u>	<u>41,528</u>
Total	<u>\$ 2,267,047</u>	<u>\$ 2,225,519</u>	<u>\$ 41,528</u>
<u>December 31, 2009</u>			
Mutual funds	\$ 1,631,177	\$ 1,631,177	\$ ----
Participant loans	<u>47,966</u>	<u>-----</u>	<u>47,966</u>
Total	<u>\$ 1,679,143</u>	<u>\$ 1,631,177</u>	<u>\$ 47,966</u>

CJ America, Inc. 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2010

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

Level 1 Fair Value Measurements

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

Level 3 Fair Value Measurements

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

Fair Value Measurements Using Significant Unobservable Inputs (Level 3)

Participant Loans

December 31, 2010

Beginning balance	\$ 47,966
Purchases, sales, issuances, and settlements (net)	(6,438)
Ending balance	<u>\$ 41,528</u>

December 31, 2009

Beginning balance	\$ 36,360
Purchases, sales, issuances, and settlements (net)	<u>11,606</u>
Ending balance	<u>\$ 47,966</u>

CJ America, Inc. 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2010

NOTE D - INVESTMENTS

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

December 31, 2010

**Investments at Fair Value as determined
By Quoted Market Prices**

Black Rock Equity Dividend	160,132
Black Rock Global Allocation	411,415
Black Rock S & P 500 Index	362,512
Black Rock Government Income	170,855
Goldman Sachs Growth Opportunity	139,510
American Funds Growth Fund of America	360,256
Oppenheimer Gold & Special Minerals	170,552
Thornburg International Value	187,921

December 31, 2009

**Investments at Fair Value as determined
By Quoted Market Prices**

Ready Assets Prime Money Fund	1,580,719
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NOTE E - PLAN TERMINATION

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

CJ America, Inc. 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2010

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

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of Form 5500 as of December 31, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
Assets available for benefits per the Financial Statements	\$ 2,267,047	\$ 1,679,143
Deemed distributions of participant loans	<u>(10,063)</u>	<u>(10,063)</u>
Total assets per Schedule H of Form 5500	\$ <u>2,256,984</u>	\$ <u>1,669,080</u>

NOTE G - INFORMATION PREPARED AND CERIFIED BY CUSTODIAN

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

	<u>2010</u>	<u>2009</u>
Investments, at fair value:		
Mutual funds	2,225,519	1,631,177
Investment income	185,552	308,787

SUPPLEMENTARY INFORMATION

CJ America, Inc. 401 (k) Profit Sharing Plan and Trust
EIN 22-2501026 Plan No.001
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2010

(a)	(b)	(c)	(d)	(e)
	Identity of Issue/Borrower, Lessor or Similar Party	Description of Investment	Cost**	Current Value
	Invesco Small Cap Growth	Mutual fund	**	\$9,273
	Invesco Global Real Estate	Mutual fund	**	\$1,452
	Black Rock Ready Assets Prime	Money market	**	\$63,902
	Aberdeen China Oppty Fund	Mutual fund	**	\$35,228
	Invesco European Growth	Mutual fund	**	\$2,435
	BlackRock Equity Dividend	Mutual fund	**	\$160,132
	BlackRock Global Allocation	Mutual fund	**	\$411,415
	BlackRock Global Financial Svcs	Mutual fund	**	\$13,869
	BlackRock Pacific	Mutual fund	**	\$454
	BlackRock S & P 500 Index	Mutual fund	**	\$362,512
	Blackrock Lifecycle Prepared Port 2040	Mutual fund	**	\$3,128
	Blackrock Lifecycle Prepared Port 2030	Mutual fund	**	\$3,660
	Blackrock Lifecycle Prepared Port 2025	Mutual fund	**	\$9
	Blackrock Lifecycle Prepared Port 2020	Mutual fund	**	\$27,982
	Blackrock Lifecycle Prepared Port 2015	Mutual fund	**	\$966
	BlackRock Government Income	Mutual fund	**	\$170,855
	Delaware Diversified Income	Mutual fund	**	\$12,814
	Goldman Sachs Growth Opp Svc	Mutual fund	**	\$139,510
	American Funds Growth Fd of America	Mutual fund	**	\$360,256
	Ivy Global Natural Resources	Mutual fund	**	\$21,935
	Oppenheimer International Bond	Mutual fund	**	\$14,837
	Oppenheimer Gold & Special Minerals	Mutual fund	**	\$170,552
	Oppenheimer Developing Markets	Mutual fund	**	\$43,966
	PIMCO Real Return	Mutual fund	**	\$6,456
	Thornburg International Value	Mutual fund	**	\$187,921
	Participant loans	5 loans; 4.25%-5.95%; 0-5 years maturity	0	\$41,528

** Cost omitted for participant directed accounts.

**CJ America, Inc. 401 (k)
Profit Sharing Plan & Trust
December 31, 2010**

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

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INDEPENDENT AUDITOR'S REPORT

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

We were engaged to audit the financial statements of the CJ America, Inc. 401 (k) Profit Sharing Plan and Trust as of December 31, 2010 and 2009, and for the year ended December 31, 2010, and the supplementary schedules as of and for the year ended December 31, 2010 as listed in the accompanying index. These financial statements and schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520-103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note G, which was certified by Mid Atlantic Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2010 and 2009, that the information provided to the plan administrator by the custodian is complete and accurate.

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



PRESTON AND COMPANY

Chadds Ford, Pennsylvania
October 10, 2011

**CJ AMERICA, INC. 401 (K) PROFIT SHARING PLAN & TRUST
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2010 AND 2009**

	<u>2010</u>	<u>2009</u>
ASSETS		
Investments (at fair value)	<u>\$2,267,047</u>	<u>\$1,679,143</u>
TOTAL ASSETS	<u>\$2,267,047</u>	<u>1,679,143</u>
LIABILITIES		
TOTAL LIABILITIES	<u>0</u>	<u>0</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$2,267,047</u>	<u>\$1,679,143</u>

See accompanying notes.

CJ AMERICA, INC. 401 (K) PROFIT SHARING PLAN & TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2010

ADDITIONS

Addition to net assets attributed to:

Investment income:

Net investment gain (loss) from registered investment companies	\$145,770
Interest	1,498
Dividends	<u>38,284</u>
	<u>\$185,552</u>

Contributions

Participants'	\$272,064
Employer	136,686
Rollovers'	<u>177,639</u>
	<u>\$586,389</u>

TOTAL ADDITIONS **\$771,941**

DEDUCTIONS

Deductions from net assets attributed to:

Benefits paid to participants	\$182,675
Administrator fees	<u>1,362</u>

TOTAL DEDUCTIONS **\$184,037**

NET INCREASE **\$587,904**

NET ASSETS AVAILABLE FOR BENEFITS

Beginning of year	<u>1,679,143</u>
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END OF YEAR **\$2,267,047**

See accompanying notes.

CJ America, Inc. 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2010

NOTE A - DESCRIPTION OF PLAN

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

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

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

Contributions. Under the Plan, participants may contribute up to 100% of their pretax salary, subject to certain limitations. The company contributed 100% of the participant's elective deferrals up to a maximum of 3% of compensation to the Plan as a matching contribution in the year ended December 31, 2010. The Plan allows for rollover contributions from other qualified plans.

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

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

CJ America, Inc. 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2010

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

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

Forfeited Accounts. Forfeitures in the Plan are available to pay plan expenses and reduce future employer contributions. There were \$4,354. of unallocated forfeitures at December 31, 2010.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

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

Investment Valuation and Income Recognition

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

CJ America, Inc. 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2010

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

Risks and Uncertainties

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

Payment of Benefits

Benefits are recorded when paid.

Administrative Fees

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

NOTE C - FAIR VALUE MEASUREMENTS

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

	Fair Value Measurements Using:		
	Quoted Prices in Active Markets for Identical Assets (Level 1)		Significant Unobservable Inputs (Level 3)
	<u>Fair Value</u>		
<u>December 31, 2010</u>			
Mutual funds	\$ 2,225,519	\$ 2,225,519	\$ ----
Participant loans	<u>41,528</u>	<u>-----</u>	<u>41,528</u>
Total	<u>\$ 2,267,047</u>	<u>\$ 2,225,519</u>	<u>\$ 41,528</u>
<u>December 31, 2009</u>			
Mutual funds	\$ 1,631,177	\$ 1,631,177	\$ ----
Participant loans	<u>47,966</u>	<u>-----</u>	<u>47,966</u>
Total	<u>\$ 1,679,143</u>	<u>\$ 1,631,177</u>	<u>\$ 47,966</u>

CJ America, Inc. 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2010

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

Level 1 Fair Value Measurements

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

Level 3 Fair Value Measurements

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

Fair Value Measurements Using Significant Unobservable Inputs (Level 3)

Participant Loans

December 31, 2010

Beginning balance	\$ 47,966
Purchases, sales, issuances, and settlements (net)	(6,438)
Ending balance	<u>\$ 41,528</u>

December 31, 2009

Beginning balance	\$ 36,360
Purchases, sales, issuances, and settlements (net)	<u>11,606</u>
Ending balance	<u>\$ 47,966</u>

CJ America, Inc. 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2010

NOTE D - INVESTMENTS

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

December 31, 2010

**Investments at Fair Value as determined
By Quoted Market Prices**

Black Rock Equity Dividend	160,132
Black Rock Global Allocation	411,415
Black Rock S & P 500 Index	362,512
Black Rock Government Income	170,855
Goldman Sachs Growth Opportunity	139,510
American Funds Growth Fund of America	360,256
Oppenheimer Gold & Special Minerals	170,552
Thornburg International Value	187,921

December 31, 2009

**Investments at Fair Value as determined
By Quoted Market Prices**

Ready Assets Prime Money Fund	1,580,719
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NOTE E - PLAN TERMINATION

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

CJ America, Inc. 401(k) Profit Sharing Plan & Trust
Notes to Financial Statements
December 31, 2010

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

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of Form 5500 as of December 31, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
Assets available for benefits per the Financial Statements	\$ 2,267,047	\$ 1,679,143
Deemed distributions of participant loans	<u>(10,063)</u>	<u>(10,063)</u>
Total assets per Schedule H of Form 5500	\$ <u>2,256,984</u>	\$ <u>1,669,080</u>

NOTE G - INFORMATION PREPARED AND CERIFIED BY CUSTODIAN

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

	<u>2010</u>	<u>2009</u>
Investments, at fair value:		
Mutual funds	2,225,519	1,631,177
Investment income	185,552	308,787

SUPPLEMENTARY INFORMATION

CJ America, Inc. 401 (k) Profit Sharing Plan and Trust
EIN 22-2501026 Plan No.001
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2010

(a)	(b)	(c)	(d)	(e)
	Identity of Issue/Borrower, Lessor or Similar Party	Description of Investment	Cost**	Current Value
	Invesco Small Cap Growth	Mutual fund	**	\$9,273
	Invesco Global Real Estate	Mutual fund	**	\$1,452
	Black Rock Ready Assets Prime	Money market	**	\$63,902
	Aberdeen China Oppty Fund	Mutual fund	**	\$35,228
	Invesco European Growth	Mutual fund	**	\$2,435
	BlackRock Equity Dividend	Mutual fund	**	\$160,132
	BlackRock Global Allocation	Mutual fund	**	\$411,415
	BlackRock Global Financial Svcs	Mutual fund	**	\$13,869
	BlackRock Pacific	Mutual fund	**	\$454
	BlackRock S & P 500 Index	Mutual fund	**	\$362,512
	Blackrock Lifecycle Prepared Port 2040	Mutual fund	**	\$3,128
	Blackrock Lifecycle Prepared Port 2030	Mutual fund	**	\$3,660
	Blackrock Lifecycle Prepared Port 2025	Mutual fund	**	\$9
	Blackrock Lifecycle Prepared Port 2020	Mutual fund	**	\$27,982
	Blackrock Lifecycle Prepared Port 2015	Mutual fund	**	\$966
	BlackRock Government Income	Mutual fund	**	\$170,855
	Delaware Diversified Income	Mutual fund	**	\$12,814
	Goldman Sachs Growth Opp Svc	Mutual fund	**	\$139,510
	American Funds Growth Fd of America	Mutual fund	**	\$360,256
	Ivy Global Natural Resources	Mutual fund	**	\$21,935
	Oppenheimer International Bond	Mutual fund	**	\$14,837
	Oppenheimer Gold & Special Minerals	Mutual fund	**	\$170,552
	Oppenheimer Developing Markets	Mutual fund	**	\$43,966
	PIMCO Real Return	Mutual fund	**	\$6,456
	Thornburg International Value	Mutual fund	**	\$187,921
	Participant loans	5 loans; 4.25%-5.95%; 0-5 years maturity	0	\$41,528

** Cost omitted for participant directed accounts.