Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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

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

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: [X] single-employer plan [ ] multiple-employer plan (not multiemployer) [ ] one-participant plan

B This return/report is for: [ ] first return/report [X] final return/report

[ ] an amended return/report [ ] short plan year return/report (less than 12 months)

C Check box if filing under: [X] Form 5558 [ ] automatic extension [ ] DFVC program

[ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
JIM BEAM BRANDS CO. PENSION PLAN FOR HOURLY PAID EMPLOYEES IN FRANKFORT, KY AND CINCINNATI, OH EXCLUDING UFCW PRODUCTION EMPLOYEES

1b Three-digit plan number (PN) ▶ 005

1c Effective date of plan 01/01/1988

2a Plan sponsor's name and address (employer, if for single-employer plan)
JIM BEAM BRANDS CO.

510 LAKE COOK ROAD
DEERFIELD, IL 60015

2b Employer Identification Number (EIN) 13-2581196

2c Plan sponsor's telephone number 847-484-4400

2d Business code (see instructions) 312140

3a Plan administrator's name and address (if same as Plan sponsor, enter "Same")
JIM BEAM BRANDS CO. 510 LAKE COOK ROAD DEERFIELD, IL 60015

3b Administrator's EIN 13-2581196

3c Administrator's telephone number 847-484-4400

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. Sponsor's name

4b EIN

4c PN

5a Total number of participants at the beginning of the plan year	**5a**	48
b Total number of participants at the end of the plan year	**5b**	0
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	**5c**	

6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) [X] Yes [ ] No

b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) [X] Yes [ ] No

If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.

Part III Financial Information

7 Plan Assets and Liabilities		**(a) Beginning of Year**	**(b) End of Year**
a Total plan assets	**7a**	886959	0
b Total plan liabilities	**7b**	7963	0
c Net plan assets (subtract line 7b from line 7a)	**7c**	878996	0

8 Income, Expenses, and Transfers for this Plan Year		**(a) Amount**	**(b) Total**
a Contributions received or receivable from: **(1)** Employers	**8a(1)**	70000	
(2) Participants	**8a(2)**		
(3) Others (including rollovers)	**8a(3)**		
b Other income (loss)	**8b**	108781	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	**8c**		178781
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	**8d**	64902	
e Certain deemed and/or corrective distributions (see instructions)	**8e**		
f Administrative service providers (salaries, fees, commissions)	**8f**	58542	
g Other expenses	**8g**		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	**8h**		123444
i Net income (loss) (subtract line 8h from line 8c)	**8i**		55337
j Transfers to (from) the plan (see instructions)	**8j**	-934333	

Part IV Plan Characteristics

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1B 1G 3H

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

Part V Compliance Questions

10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		40000000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)) [X] Yes [ ] No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? [ ] Yes [X] No

(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

a 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 letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year	12b	
c Enter the amount contributed by the employer to the plan for this plan year	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	

e Will the minimum funding amount reported on line 12d be met by the funding deadline? [ ] Yes [ ] No [ ] N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year? [X] Yes [ ] No

If "Yes," enter the amount of any plan assets that reverted to the employer this year | 13a | 0

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? [X] Yes [ ] No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)
BEAM GLOBAL SPIRITS & WINE EMPLOYEE PENSION PLAN	36-4054676	002

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.	10/15/2011	FRANK CORTESE
	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

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
JIM BEAM BRANDS CO. PENSION PLAN FOR HOURLY PAID EMPLOYEES IN FRANKFORT, KY AND CINCINNATI, OH EXCLUDING UFCW PRODUCTION EMPLOYEES

B Three-digit plan number (PN) ▶ 005

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
JIM BEAM BRANDS CO.

D Employer Identification Number (EIN)
13-2581196

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

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

Part I Basic Information

1	Enter the valuation date: Month 01 Day 01 Year 2010			
2	Assets:			
	a Market value	**2a**		887415
	b Actuarial value	**2b**		924757
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	22	699502
	b For terminated vested participants	**3b**	13	70108
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		25094
	(2) Vested benefits	**3c(2)**		298363
	(3) Total active	**3c(3)**	13	323457
	d Total	**3d**	48	1093067
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions	**4a**		
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	**4b**		
5	Effective interest rate	**5**		6.49 %
6	Target normal cost	**6**		82707

Statement by Enrolled Actuary

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

SIGN HERE

09/29/2011
Signature of actuary — Date

MICHAEL H. FRANTZ — 11-05485
Type or print name of actuary — Most recent enrollment number

HEWITT ASSOCIATES LLC — 847-295-5000
Firm name — Telephone number (including area code)

100 HALF DAY ROAD
LINCOLNSHIRE, IL 60069-3342
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	104022	51498
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	22456	0
9	Amount remaining (Item 7 minus item 8)	81566	51498
10	Interest on item 9 using prior year's actual return of 19.22 %	15677	9898
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		27385
	b Interest on (a) using prior year's effective rate of 8.31 %		4726
	c Total available at beginning of current plan year to add to prefunding balance		32111
	d Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections	97243	11093
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)	0	50303

Part III Funding percentages

14	Funding target attainment percentage	14	80.00 %
15	Adjusted funding target attainment percentage	15	80.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	91.63 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
10/12/2010	20000				
01/14/2011	20000				
09/14/2011	30000				
			Totals ► 18(b)	70000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	64740

20 Quarterly contributions and liquidity shortfalls:

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

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

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

Liquidity shortfall as of end of Quarter of this plan year

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

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
4.60 %	6.65 %	6.76 %	☐ N/A, full yield curve used

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

22 Weighted average retirement age — **22**: 60

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment ☒ Yes ☐ No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	**30**	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	**31**		82707
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		174890	29229
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**		
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33)	**34**		111936

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	0	49415	49415

36 Additional cash requirement (item 34 minus item 35)	**36**	62521
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	**37**	64740
38 Interest-adjusted excess contributions for current year (see instructions)	**38**	2219
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	**39**	0
40 Unpaid minimum required contribution for all years	**40**	0

Schedule SB Attachment (Form 5500)—2010 Plan Year
Jim Beam Brands Co. Pension Plan for Hourly-Paid Employees in Frankfort, Kentucky and Cincinnati, Ohio Excluding U.F.C.W. Production Employees
EIN: 13-2581196 PN: 005

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2010

Date	Amount	Interest Rate	Interest Adjusted Contribution
October 12, 2010	$ 20,000	6.49%	$ 19,045
January 14, 2011	20,000	6.49%	18,739
September 14, 2011	30,000	6.49%	26,956
Total Contribution	$ 70,000		$ 64,740

Schedule SB Attachment (Form 5500)—2010 Plan Year
Jim Beam Brands Co. Pension Plan for Hourly-Paid Employees in Frankfort, Kentucky and Cincinnati, Ohio Excluding U.F.C.W. Production Employees
EIN: 13-2581196 PN: 005

Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates	Based on segment rates with no lookback (as of January 2010).
1st Segment Rate	4.60%.
2nd Segment Rate	6.65%.
3rd Segment Rate	6.76%.
Salary Increases	
Minimum Funding Target Normal Cost	2.50%.
Maximum Tax Expected Benefit Increase	4.50%.
Optional Payment Form Election Percentage	100% elect the normal form of payment.
Optional Payment Form Conversion Interest Rate	N/A.
Optional Payment Form Conversion Mortality	N/A.
Retirement Age	
Active Participants	See Table 1.
Terminated Vested Participants	Age 62.
Mortality Rates	
Healthy and Disabled	2010 Static Mortality Table for Annuitants and Non-Annuitants per §1.430(h)(3)-1(e).
Withdrawal Rates	See Table 2.
Disability Rates	See Table 3.
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Valuation Compensation	2009 pensionable earnings rolled forward one year with the salary increase assumption.

Schedule SB Attachment (Form 5500)—2010 Plan Year
Jim Beam Brands Co. Pension Plan for Hourly-Paid Employees in Frankfort, Kentucky and Cincinnati, Ohio Excluding U.F.C.W. Production Employees
EIN: 13-2581196 PN: 005

Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of $195,000 and the 401(a)(17) compensation limit of $245,000.
Valuation of Plan Assets	Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value. A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).
Expected Return on Assets	
2008 Plan Year	6.43%.
2009 Plan Year	6.69%.
Trust Expenses Included in Target Normal Cost	$68,343. The expenses included in the target normal cost reflect the prior year's administrative and investment expenses.
Actuarial Method	Standard Unit Credit Cost Method.
Valuation Date	January 1, 2010.

Table 1

Retirement Rates

Age	Rate
55	20.00%
56	10.00%
57	5.00%
58	5.00%
59	5.00%
60	15.00%
61	15.00%
62	75.00%
63	5.00%
64	5.00%
65+	100.00%

Schedule SB Attachment (Form 5500)—2010 Plan Year
Jim Beam Brands Co. Pension Plan for Hourly-Paid Employees in Frankfort, Kentucky and Cincinnati, Ohio Excluding U.F.C.W. Production Employees
EIN: 13-2581196 PN: 005

Table 2—Page 1 of 2

Withdrawal Rates

	Years of Service					
Age	**0**	**1**	**2**	**3**	**4**	**5+**
15	4.80%	4.80%	4.80%	4.80%	4.80%	4.80%
16	4.80%	4.80%	4.80%	4.80%	4.80%	4.80%
17	4.80%	4.80%	4.80%	4.80%	4.80%	4.80%
18	4.80%	4.80%	4.80%	4.80%	4.80%	4.80%
19	4.80%	4.80%	4.80%	4.80%	4.80%	4.80%
20	4.80%	4.80%	4.80%	4.80%	4.80%	4.80%
21	4.80%	4.80%	4.80%	4.80%	4.80%	4.80%
22	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
23	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%
24	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
25	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%
26	3.60%	3.60%	3.60%	3.60%	3.60%	3.60%
27	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
28	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
29	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%
30	2.90%	2.80%	2.80%	2.80%	2.80%	2.80%
31	2.90%	2.80%	2.60%	2.60%	2.60%	2.60%
32	2.90%	2.80%	2.60%	2.50%	2.40%	2.40%
33	2.90%	2.80%	2.60%	2.50%	2.40%	2.20%
34	2.90%	2.80%	2.60%	2.50%	2.40%	2.10%
35	2.90%	2.80%	2.60%	2.50%	2.40%	1.90%
36	2.90%	2.80%	2.60%	2.50%	2.40%	1.80%
37	2.90%	2.80%	2.60%	2.50%	2.40%	1.70%
38	2.90%	2.80%	2.60%	2.50%	2.40%	1.60%
39	2.90%	2.80%	2.60%	2.50%	2.40%	1.50%
40	2.90%	2.80%	2.60%	2.50%	2.40%	1.40%
41	2.90%	2.80%	2.60%	2.50%	2.40%	1.30%
42	2.90%	2.80%	2.60%	2.50%	2.40%	1.20%
43	2.90%	2.80%	2.60%	2.50%	2.40%	1.20%
44	2.90%	2.80%	2.60%	2.50%	2.40%	1.10%

Table 2—Page 2 of 2

Withdrawal Rates

	Years of Service					
Age	**0**	**1**	**2**	**3**	**4**	**5+**
45	2.90%	2.80%	2.60%	2.50%	2.40%	1.10%
46	2.90%	2.80%	2.60%	2.50%	2.40%	1.00%
47	2.90%	2.80%	2.60%	2.50%	2.40%	1.00%
48	2.90%	2.80%	2.60%	2.50%	2.40%	1.00%
49	2.90%	2.80%	2.60%	2.50%	2.40%	1.00%
50	2.90%	2.80%	2.60%	2.50%	2.40%	1.00%
51	2.90%	2.80%	2.60%	2.50%	2.40%	1.00%
52	2.90%	2.80%	2.60%	2.50%	2.40%	1.00%
53	2.90%	2.80%	2.60%	2.50%	2.40%	1.00%
54	2.90%	2.80%	2.60%	2.50%	2.40%	1.00%
55+	2.90%	2.80%	2.60%	2.50%	2.40%	1.00%

Table 3

Disability Rates

Age	Rate	Age	Rate
15	0.030%	40	0.100%
16	0.030%	41	0.114%
17	0.030%	42	0.128%
18	0.030%	43	0.148%
19	0.030%	44	0.172%
20	0.030%	45	0.192%
21	0.030%	46	0.216%
22	0.030%	47	0.246%
23	0.030%	48	0.282%
24	0.030%	49	0.312%
25	0.030%	50	0.358%
26	0.030%	51	0.410%
27	0.030%	52	0.472%
28	0.034%	53	0.534%
29	0.034%	54	0.602%
30	0.034%	55	0.670%
31	0.038%	56	0.738%
32	0.038%	57	0.812%
33	0.042%	58	0.890%
34	0.042%	59	0.970%
35	0.052%	60	1.050%
36	0.056%	61	1.140%
37	0.066%	62	1.232%
38	0.076%	63	1.326%
39	0.090%	64	1.420%
		65+	0.000%

Schedule SB Attachment (Form 5500)—2010 Plan Year
Jim Beam Brands Co. Pension Plan for Hourly-Paid Employees in Frankfort, Kentucky and Cincinnati, Ohio Excluding U.F.C.W. Production Employees
EIN: 13-2581196 PN: 005

Schedule SB, Part V—Summary of Plan Provisions

Plan Name	Jim Beam Brands Co. Pension Plan for Hourly-Paid Employees in Frankfort, Kentucky and Cincinnati, Ohio (Excluding U.F.C.W. Production Employees)
Effective Date	May 26, 1987. Last restated effective December 31, 2001. Last amended effective January 1, 2009.
Plan Year	Calendar year.
Eligibility	All hourly employees in Frankfort, Kentucky and Cincinnati, Ohio not represented by the United Food and Commercial Workers' Union hired before January 1, 2008. Employees who elected to accrue future benefits under the 401(k) plan starting January 1, 2008, stopped accruing benefits under this plan on that date.
Participation	Date of hire.
Normal Retirement	
Eligibility	Age 65.
Benefit	Formula for employees not represented by the International Guards Union of America, Region No. 7, Local No. 78: 1.25% of Compensation received during each year of Creditable Service rendered on and after the Applicable Date. plus 1.25% of average annual Compensation (during the five consecutive calendar years of the ten years immediately preceding the Applicable Date, that produced the highest average) received from NDCC times Creditable Service rendered before the Applicable Date. or

	Applicable Dollar Rate per month times years of service (one year of service granted for each calendar year after the Applicable Date in which 1,600 or more hours are worked, with fractional years granted based upon actual hours of service). minus Actuarial equivalent of the accrued benefit under the NDPC Plan. Formula for employees represented by the International Guards Union of America, Region No. 7, Local No. 78: $10 per month times years of service (one year of service granted for each calendar year after May 26, 1987 in which 1,600 or more hours are worked, with fractional years granted based upon actual hours of service).
Applicable Date	For employees who were members of the NDPC Plan on May 25, 1987, and who are employees represented by the National Conference of Firemen and Oilers, Local No. 320 or the Journeymen Pipefitters, Local No. 522: January 1, 1997, if employment ends after July 1, 1997 but before July 1, 2002 December 31, 1999, if employment ends after July 1, 2002 but before May 1, 2006 January 1, 2006, if employment ends after May 1, 2006 but before July 1, 2007 January 1, 2007, if employment ends after July 1, 2007 but before July 1, 2008 January 1, 2008, if employment ends after July 1, 2008 but before July 1, 2009 January 1, 2009, if employment ends after July 1, 2009 January 1, 1988, for all other employees who were members of the NDPC Plan on May 25, 1987.

May 26, 1987, for all other employees.

Applicable Dollar Rate

For employees represented by the National Conference of Firemen and Oilers, Local No. 320 or the Journeymen Pipefitters, Local No. 522:

For Employment Ending	A Monthly Benefit of
July 1, 1997 to June 30, 1998	$23 Times Credited Service
July 1, 1998 to June 30, 1999	$24 Times Credited Service
July 1, 1999 to June 30, 2000	$25 Times Credited Service
July 1, 2000 to June 30, 2001	$27 Times Credited Service
July 1, 2001 to June 30, 2002	$28 Times Credited Service
July 1, 2002 to June 30, 2003	$31 Times Credited Service
July 1, 2003 to June 30, 2004	$33 Times Credited Service
July 1, 2004 to June 30, 2005	$34 Times Credited Service
July 1, 2005 to June 30, 2006	$35 Times Credited Service
July 1, 2006 to June 30, 2007	$37 Times Credited Service
July 1, 2007 to June 30, 2008	$40 Times Credited Service
July 1, 2008 to June 30, 2012	$42 Times Credited Service

$20 Times Credited Service for all other employees.

Early Retirement

Eligibility: Age 55 and 10 years of service.

Benefits: Normal retirement benefit reduced 0.25% for each month commencement precedes age 62.

Disability Retirement

Eligibility: Ten years of service and total and permanent disability.

Benefits: Normal retirement benefit accrued to date of disability.

Deferred Vested Retirement

Eligibility: Five years of service for normal retirement, ten years for early retirement.

Benefits: Normal retirement benefit reduced for early retirement. The reduction for early commencement is an actuarial reduction for each month by which the commencement date precedes age 62.

Preretirement Death	
Eligibility	Five years of service and married throughout the one year period ending on the date of death.
Benefits	A surviving spouse benefit equal to 50% of the monthly retirement benefit to which the participant would have been entitled had the participant retired on the day preceding death with a Qualified Joint and Survivor Annuity.
Postretirement Death Benefit	A lump sum of $3,000 for Guards, and $10,000 for Non-Guards is paid to the beneficiary upon the death of the retiree.
Normal Form of Benefits	Life annuity for unmarried participants. Actuarially reduced 50% joint-and-survivor annuity for married participants.
Optional Forms of Payment	50%, 75%, or 100% joint and survivor annuity, 10 or 20 year certain and life annuity, or life annuity. Actuarial equivalence for this purpose is based on a 6.00% interest rate and the RP-2000 Combined Healthy Mortality Table blended 50% male and 50% female with no age setbacks.
Definitions	
Eligibility and Vesting Service	Total service from the date of hire to date of termination using elapsed time, less any absence in excess of 12 months that is excluded from Creditable Service.
Compensation	Compensation at the regular basic rate, including shift differential and cost of living adjustments, and excluding overtime and bonuses.
Creditable Service	Calendar year (or partial year) for each year during which compensation is earned.
Qualified Spouse	A person is a qualified spouse if married to the participant throughout the one-year period ending on the date of the participant's death.

Changes in Plan Provisions from Prior Year

The funding valuation does not reflect any plan changes.

Schedule SB Attachment (Form 5500)—2010 Plan Year
Jim Beam Brands Co. Pension Plan for Hourly-Paid Employees in Frankfort, Kentucky and Cincinnati, Ohio Excluding U.F.C.W. Production Employees
EIN: 13-2581196 PN: 005

Schedule SB Attachment (Form 5500)—2010 Plan Year
Jim Beam Brands Co. Pension Plan for Hourly-Paid Employees in Frankfort, Kentucky and Cincinnati, Ohio Excluding U.F.C.W. Production Employees
EIN: 13-2581196 PN: 005

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Schedule SB Attachment (Form 5500)—2010 Plan Year
Jim Beam Brands Co. Pension Plan for Hourly-Paid Employees in Frankfort, Kentucky and Cincinnati, Ohio Excluding U.F.C.W. Production Employees
EIN: 13-2581196 PN: 005

Schedule SB, line 24—Change in Actuarial Assumptions

The funding valuation reflects the following assumption changes:

- A change in the salary increase assumption applicable to the minimum funding target normal cost from 1.00% to 2.50%.

This change was made to better reflect the anticipated plan experience. This assumption change did not reduce the funding shortfall, as such approval of the Commissioner is not required.

Schedule SB Attachment (Form 5500)—2010 Plan Year
Jim Beam Brands Co. Pension Plan for Hourly-Paid Employees in Frankfort, Kentucky and Cincinnati, Ohio Excluding U.F.C.W. Production Employees
EIN: 13-2581196 PN: 005

Schedule SB, line 25—Change in Funding Method

The funding valuation reflects the following method change:

- A change in the interest rate basis from the full yield curve with a two-month lookback (as of October 2008) to segment rates with no lookback (4.60%, 6.65%, and 6.76% as of January 2010).

This change has automatic approval under final regulations, Notice 2009-22 or other IRS guidance.

Schedule SB Attachment (Form 5500)—2010 Plan Year
Jim Beam Brands Co. Pension Plan for Hourly-Paid Employees in Frankfort, Kentucky and Cincinnati, Ohio Excluding U.F.C.W. Production Employees
EIN: 13-2581196 PN: 005

Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2010

Number of Participants

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29			1							
30-34										
35-39										
40-44										
45-49		2								
50-54				2						
55-59			1			1		1		
60-64		1	1				1			
65-69					1					
70+			1							

N-13

Schedule SB Attachment (Form 5500)—2010 Plan Year
Jim Beam Brands Co. Pension Plan for Hourly-Paid Employees in Frankfort, Kentucky and Cincinnati, Ohio Excluding U.F.C.W. Production Employees
EIN: 13-2581196 PN: 005

Schedule SB, line 32—Schedule of Amortization Bases

Type Of Base	Present Value of Installments	Valuation Date Established	Remaining Years in Amortization Period	Amortization Amount
Shortfall	$174,890	January 1, 2010	7	$29,229

Schedule SB Attachment (Form 5500)—2010 Plan Year
Jim Beam Brands Co. Pension Plan for Hourly-Paid Employees in Frankfort, Kentucky and Cincinnati, Ohio Excluding U.F.C.W. Production Employees
EIN: 13-2581196 PN: 005

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

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	20.00%	1.0000	11.10
56.5	10.00%	0.8000	4.52
57.5	5.00%	0.7200	2.07
58.5	5.00%	0.6840	2.00
59.5	5.00%	0.6498	1.93
60.5	15.00%	0.6173	5.60
61.5	15.00%	0.5247	4.84
62.5	75.00%	0.4460	20.91
63.5	5.00%	0.1115	0.35
64.5	5.00%	0.1059	0.34
65	100.00%	0.1006	6.54
		Weighted Average	60.20

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan

Jim Beam Brands Co. Pension Plan for Hourly-Paid Employees Non-UFCW

B Three-digit plan number (PN) ▶ 005

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

Jim Beam Brands Co.

D Employer Identification Number (EIN)

13-2581196

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

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

Part I Basic Information

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

2	Assets:			
	a Market value		**2a**	887,415
	b Actuarial value		**2b**	924,757
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	22	699,502
	b For terminated vested participants	**3b**	13	70,108
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		25,094
	(2) Vested benefits	**3c(2)**		298,363
	(3) Total active	**3c(3)**	13	323,457
	d Total	**3d**	48	1,093,067
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions		**4a**	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor		**4b**	
5	Effective interest rate		**5**	6.49 %
6	Target normal cost		**6**	82,707

Statement by Enrolled Actuary

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

SIGN HERE MICHAEL H. FRANTZ MHF — Signature of actuary

09/29/2011 — Date

Michael H. Frantz — Type or print name of actuary

11-05485 — Most recent enrollment number

Hewitt Associates LLC — Firm name

(847)295-5000 — Telephone number (including area code)

100 Half Day Road

Lincolnshire IL 60069-3342 — Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	104,022	51,498
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	22,456	0
9	Amount remaining (Item 7 minus item 8)	81,566	51,498
10	Interest on item 9 using prior year's actual return of 19.22 %	15,677	9,898
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		27,385
	b Interest on (a) using prior year's effective rate of 8.31 %		4,726
	c Total available at beginning of current plan year to add to prefunding balance		32,111
	d Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections	97,243	11,093
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	50,303

Part III Funding percentages

14	Funding target attainment percentage	14	80.00 %
15	Adjusted funding target attainment percentage	15	80.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	91.63 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
10/12/2010	20,000				
01/14/2011	20,000				
09/14/2011	30,000				
			Totals ▶ 18(b)	70,000	18(c) 0

19	Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	64,740

20 Quarterly contributions and liquidity shortfalls:

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

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

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

Liquidity shortfall as of end of Quarter of this plan year

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

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
4.60 %	6.65 %	6.76 %	☐ N/A, full yield curve used

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

22 Weighted average retirement age — **22**: 60

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment ☒ Yes ☐ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment ☒ Yes ☐ No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment — **27**:

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years — **28**: 0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a) — **29**: 0

30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29) — **30**: 0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions) — **31**: 82,707

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	174,890	29,229
b Waiver amortization installment	0	0

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

34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33) — **34**: 111,936

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	0	49,415	49,415

36 Additional cash requirement (item 34 minus item 35) — **36**: 62,521

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) — **37**: 64,740

38 Interest-adjusted excess contributions for current year (see instructions) — **38**: 2,219

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

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

Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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

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

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: [X] single-employer plan [ ] multiple-employer plan (not multiemployer) [ ] one-participant plan

B This return/report is for: [ ] first return/report [X] final return/report
[ ] an amended return/report [ ] short plan year return/report (less than 12 months)

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
JIM BEAM BRANDS CO. PENSION PLAN FOR HOURLY PAID EMPLOYEES IN FRANKFORT, KY AND CINCINNATI, OH EXCLUDING UFCW PRODUCTION EMPLOYEES

1b Three-digit plan number (PN) ▶ 005

1c Effective date of plan 01/01/1988

2a Plan sponsor's name and address (employer, if for single-employer plan)
JIM BEAM BRANDS CO.

510 LAKE COOK ROAD

DEERFIELD IL 60015

2b Employer Identification Number (EIN) 13-2581196

2c Plan sponsor's telephone number (847)484-4400

2d Business code (see instructions) 312140

3a Plan administrator's name and address (if same as Plan sponsor, enter "Same")
SAME

3b Administrator's EIN

3c Administrator's telephone number

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. Sponsor's name

4b EIN

4c PN

5a	Total number of participants at the beginning of the plan year	**5a**	48
b	Total number of participants at the end of the plan year	**5b**	0
c	Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	**5c**	

6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) [X] Yes [ ] No

b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) [X] Yes [ ] No

If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	**7a**	886,959	0
b Total plan liabilities	**7b**	7,963	0
c Net plan assets (subtract line 7b from line 7a)	**7c**	878,996	0

8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from: (1) Employers	**8a(1)**	70,000	
(2) Participants	**8a(2)**		
(3) Others (including rollovers)	**8a(3)**		
b Other income (loss)	**8b**	108,781	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	**8c**		178,781
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	**8d**	64,902	
e Certain deemed and/or corrective distributions (see instructions)	**8e**		
f Administrative service providers (salaries, fees, commissions)	**8f**	58,542	
g Other expenses	**8g**		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	**8h**		123,444
i Net income (loss) (subtract line 8h from line 8c)	**8i**		55,337
j Transfers to (from) the plan (see instructions)	**8j**	(934,333)	

Part IV Plan Characteristics

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1B 1G 3H

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

Part V Compliance Questions

10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		40,000,000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)) [X] Yes [ ] No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? [ ] Yes [X] No

(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

a 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 letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year	12b	
c Enter the amount contributed by the employer to the plan for this plan year	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	

e Will the minimum funding amount reported on line 12d be met by the funding deadline? [ ] Yes [ ] No [ ] N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year? [ ] Yes [X] No

If "Yes," enter the amount of any plan assets that reverted to the employer this year 13a

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? [X] Yes [ ] No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)
BEAM GLOBAL SPIRITS & WINE EMPLOYEE PENSION PLAN	36-4054676	002

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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	F. J. Cortese	10/14/11	FRANK CORTESE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	F. J. Cortese	10/14/11	FRANK CORTESE
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor