Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110
1210-0089

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2010 or fiscal plan year beginning 04/01/2010 and ending 03/31/2011

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
TOPCO ASSOCIATES LLC PENSION PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 03/01/1956

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

7711 GROSS POINT ROAD
SKOKIE, IL 60077-2615

2b Employer Identification Number (EIN)
36-4469052

2c Sponsor's telephone number
847-676-3030

2d Business code (see instructions)
424400

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.	01/17/2012	RAYMOND S. NICHOLUS JR.
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
TOPCO ASSOCIATES, LLC

7711 GROSS POINT ROAD
SKOKIE, IL 60077-2615

3b Administrator's EIN
36-4469052

3c Administrator's telephone number
847-676-3030

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

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	522
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**	427
b	Retired or separated participants receiving benefits	**6b**	30
c	Other retired or separated participants entitled to future benefits	**6c**	66
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	523
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	9
f	Total. Add lines **6d** and **6e**	**6f**	532
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	22
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1B 1G 3C

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 04/01/2010 and ending 03/31/2011

▶ **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
TOPCO ASSOCIATES LLC PENSION PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
36-4469052

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 04 Day 01 Year 2010

2 Assets:

a	Market value	**2a**	41756187
b	Actuarial value	**2b**	40569015

3 Funding target/participant count breakdown

			(1) Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	42	3328602
b	For terminated vested participants	**3b**	55	1419885
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		1580432
	(2) Vested benefits	**3c(2)**		21009678
	(3) Total active	**3c(3)**	425	22590110
d	Total	**3d**	522	27338597

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**	6.59 %
6	Target normal cost	**6**	2390018

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

	01/10/2012
Signature of actuary	Date
STEVEN P. HOXMEIER	11-07239
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	
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)	8170829	3862278
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	8170829	3862278
10	Interest on item 9 using prior year's actual return of 31.41 %	2566457	1213142
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		1874532
b	Interest on (a) using prior year's effective rate of 6.57 %		123157
c	Total available at beginning of current plan year to add to prefunding balance		1997689
d	Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections		
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)	10737286	5075420

Part III Funding percentages

14	Funding target attainment percentage	14	90.55 %
15	Adjusted funding target attainment percentage	15	148.39 %
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	120.54 %
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
12/16/2010	800000				
09/20/2011	3900000				
			Totals ► 18(b)	4700000	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	
b	Contributions made to avoid restrictions adjusted to valuation date	19b	
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	4315061

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:	
4.35 %	6.59 %	6.72 %	☐ N/A, full yield curve used

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

22 Weighted average retirement age **22** 63

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**

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** 2390018

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

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** 2390018

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	1548232	0	1548232

36 Additional cash requirement (item 34 minus item 35) **36** 841786

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) **37** 4315061

38 Interest-adjusted excess contributions for current year (see instructions) **38** 3473275

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

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

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

For calendar plan year 2010 or fiscal plan year beginning 04/01/2010 and ending 03/31/2011

A Name of plan
TOPCO ASSOCIATES LLC PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
TOPCO ASSOCIATES, LLC

D Employer Identification Number (EIN)
36-4469052

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

NORTHERN TRUST COMPANY

36-6036794

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

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

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

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

BANK OF AMERICA

100 NORTH TRYON STREET
CHARLOTTE, NC 28255

(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?
21 51	NONE	40753	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

HEWITT ASSOCIATES

36-2235791

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50	NONE	101967	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

NORTHERN TRUST COMPANY

36-1561860

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	21766	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

MCGLADREY & PULLEN, LLP

42-0714325

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	14250	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning 04/01/2010 and ending 03/31/2011

A Name of plan
TOPCO ASSOCIATES LLC PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
TOPCO ASSOCIATES, LLC

D Employer Identification Number (EIN)
36-4469052

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CAP ENHANCED CORE FUND

b Name of sponsor of entity listed in (a): BANK OF AMERICA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
36-7032257-001	C	9716892

a Name of MTIA, CCT, PSA, or 103-12 IE: COLL DAILY RUSSELL 2000 EQ FUND

b Name of sponsor of entity listed in (a): NORTHERN TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
36-6036794-000	C	2249374

a Name of MTIA, CCT, PSA, or 103-12 IE: COLL DAILY S & P 500 EQUITY INDEX L

b Name of sponsor of entity listed in (a): NORTHERN TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
36-6036794-000	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: AGGREGATE GO BOND INDEX FUND LEND

b Name of sponsor of entity listed in (a): NORTHERN TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
36-6036794-000	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: COLL DAILY S & P 500 EQUITY INDEX N

b Name of sponsor of entity listed in (a): NORTHERN TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
36-6036794-000	C	10162735

a Name of MTIA, CCT, PSA, or 103-12 IE: AGGREGATE GO BOND INDEX FUND NONLEN

b Name of sponsor of entity listed in (a): NORTHERN TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
36-6036794-000	C	17920080

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 04/01/2010 and ending 03/31/2011

A Name of plan
TOPCO ASSOCIATES LLC PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
TOPCO ASSOCIATES, LLC

D Employer Identification Number (EIN)
36-4469052

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	4530	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	6389	39213
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	33282822	40049081
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	4583313	5376006
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	37877054	45464300
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	37877054	45464300

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)	4800000	
	(B) Participants	2a(1)(B)		
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		4800000
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	178	
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		178
	(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)	116041	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		116041
	(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)		3665275
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		864186
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		9445680
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1661254	
(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)		1661254
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	116217	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	62518	
(4) Other	2i(4)	18445	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		197180
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1858434
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		7587246
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) [X] 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 [X] No

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

(1) Name: MCGLADREY & PULLEN, LLP (2) EIN: 42-0714325

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		5000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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 04/01/2010 and ending 03/31/2011

A Name of plan
TOPCO ASSOCIATES LLC PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
TOPCO ASSOCIATES, LLC

D Employer Identification Number (EIN)
36-4469052

Part I Distributions

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

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

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

EIN(s): 36-7032257

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** 9

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Topco Associates LLC
Pension Plan

Financial Report
March 31, 2011

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McGladrey

Independent Auditor's Report

To the Investment Committee
Topco Associates LLC Pension Plan
Skokie, Illinois

We have audited the accompanying statements of net assets available for benefits of the Topco Associates LLC Pension Plan as of March 31, 2011 and 2010, and the related statements of changes in net assets available for benefits for the years then ended and the statement of accumulated plan benefits and changes in accumulated plan benefits as of and for the year ended March 31, 2010. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, information regarding the Plan's net assets available for benefits as of March 31, 2011 and 2010, and changes therein for the years then ended and its financial status as of March 31, 2010, and changes therein for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of March 31, 2011 and Schedule H, Line 4j - Schedule of Reportable Transactions for the year ended March 31, 2011, are presented for the purpose of additional analysis and are not a required part of the basic financial statements, but are supplementary information required by the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. These supplemental schedules are the responsibility of the Plan's management. The supplemental schedules have been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

McGladrey & Pullen, LLP

Schaumburg, Illinois
January 12, 2012

Member of the RSM International network of independent accounting, tax and consulting firms.

Topco Associates LLC Pension Plan

Statements of Net Assets Available for Benefits
March 31, 2011 and 2010

	2011	2010
Assets		
Investments, at fair value:		
Shares of common/collective trusts	**$ 40,049,081**	$ 33,282,822
Shares of registered investment company	**5,376,006**	4,583,313
Shares of money market funds	**39,213**	6,389
	45,464,300	37,872,524
Accrued income receivable	**-**	4,530
Total assets	**45,464,300**	37,877,054
Liabilities	**-**	-
Net Assets Available for Benefits	**$ 45,464,300**	$ 37,877,054

See Notes to Financial Statements.

Topco Associates LLC Pension Plan

Statements of Changes in Net Assets Available for Benefits
Years Ended March 31, 2011 and 2010

	2011	2010
Additions to net assets attributed to:		
Investments:		
Net appreciation in fair value of investments	**$ 4,529,461**	$ 8,366,225
Dividends	**116,041**	118,145
Interest	**178**	80
	4,645,680	8,484,450
Less: Investment fees	**62,518**	53,722
	4,583,162	8,430,728
Company contributions	**4,800,000**	5,200,000
Total additions	**9,383,162**	13,630,728
Deductions from net assets attributed to:		
Benefit payments	**1,661,254**	720,599
Administrative and other expenses	**134,662**	127,578
Total deductions	**1,795,916**	848,177
Net increase	**7,587,246**	12,782,551
Net assets available for benefits:		
Beginning of year	**37,877,054**	25,094,503
End of year	**$ 45,464,300**	$ 37,877,054

See Notes to Financial Statements.

Topco Associates LLC Pension Plan

Statement of Accumulated Plan Benefits
March 31, 2010

Actuarial present value of accumulated plan benefits:	
Vested benefits:	
Participants and beneficiaries currently receiving payments	$ 3,436,572
Participants and beneficiaries currently not receiving payments	1,665,414
Other participants	22,781,980
	27,883,966
Nonvested benefits	1,756,796
Total actuarial present value of accumulated plan benefits	$ 29,640,762

See Notes to Financial Statements.

Topco Associates LLC Pension Plan

Statement of Changes in Accumulated Plan Benefits
Year Ended March 31, 2010

Actuarial present value of accumulated plan benefits at beginning of year	$ 25,340,550
Increase (decrease) during the year attributable to:	
Assumption changes (Note 2)	1,151,157
Benefit payments	(719,739)
Interest accumulation	1,536,642
Other changes	2,332,152
Actuarial present value of accumulated plan benefits at end of year	$ 29,640,762

See Notes to Financial Statements.

Note 1. Plan Description

The following brief description of the Topco Associates LLC Pension Plan (the Plan) is provided for general information purposes only. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a noncontributory defined benefit pension plan covering substantially all salaried employees, who were hired prior to January 1, 2010, of Topco Associates LLC and TopSource LLC (together, the Company) on their first day of employment (as defined by the Plan). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Pension and death benefits: A vested participant who retires at the normal retirement date (the first day of the month following their 65th birthday) and has completed five years of service is entitled to normal retirement benefits in the form of a life annuity payable in monthly installments. A participant's annual annuity amount is the sum of 1-1/2 percent of a participant's average compensation multiplied by their years of credited past service (years prior to April 1, 1979, to a maximum of 30 years) plus 2 percent of average compensation multiplied by their years of credited future service (years after March 31, 1979, to a maximum of 30 years) reduced by their credited past service, minus 1-2/3 percent of a participant's primary social security benefit multiplied by their years of credited future service up to 30 years, minus their years of credited past service. A lump-sum benefit is also available under the Plan. The lump-sum benefit is calculated using the same formula above; however, an actuarial equivalent present value is applied as defined by the Plan.

The calculation of a participant's average compensation is based on the monthly average of the participant's earnings for the five consecutive plan years of his/her benefit service that produces the highest average compensation.

A participant who has attained the age of 55 and has completed at least five years of eligible service may elect early retirement. The annual amount of early retirement benefits is determined as discussed above for normal benefits but is reduced by one-half percent for each month that the commencement of payment precedes the normal retirement date.

A participant who is not yet 55 years old, and has completed at least five years of eligible service, may receive a disability retirement benefit if he/she is permanently disabled and employment is terminated. The annual amount of disability benefits is determined in a similar manner as early retirement benefit, with certain reductions as defined in the Plan until reaching the age of 55.

The spouse or beneficiary of a vested participant, upon the death of the vested participant, is entitled to 50, 66-2/3, or 100 percent of the benefits which would have been payable to the vested participant depending on the participant's election. For a participant who is not married, the retirement benefit will be paid in the form of a single-life annuity.

Vesting: No vesting occurs until completion of five years of service at which time full vesting occurs.

Note 2. Summary of Significant Accounting Policies

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

Investment valuation and income recognition: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

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

Payment of benefits: Benefits are recorded when paid.

Accounting estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets, liabilities and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated benefits at the date of the financial statements. Actual results could differ from those estimates. The Plan uses an actuary to determine the actuarial present value of accumulated plan benefits. A change in the actuarial assumptions used could significantly change the amount of the actuarial present value of accumulated plan benefits reported in the accompanying financial statements.

New accounting pronouncement: In January 2010, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. 2010-06 *Fair Value Measurements and Disclosures (Topic 820) – Improving Disclosures about Fair Value Measurements (*ASU 2010-06). ASU 2010-06 requires new disclosures regarding transfers in and out of Levels 1 and 2 and activity in Level 3 fair value measurements. It also clarifies existing disclosure requirements regarding the level of disaggregation in certain disclosures, inputs, and valuation techniques used in FASB ASC 820, *Fair Market Measurement and Disclosures.* The Plan adopted the requirements of this update for Levels 1 and 2 on April 1, 2010. The requirements of this pronouncement did not impact the Plan's fair value disclosures. Plan management is currently evaluating the effect the Level 3 provisions will have on the Plan's financial statement disclosures.

Pending accounting pronouncement: In May 2011, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2011-04, *Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRSs* (ASU 2011-04). ASU 2011-04 amended ASC 820, *Fair Value Measurements and Disclosures*, to converge the fair value measurement guidance in Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRSs). Some of the amendments clarify the application of existing fair value measurement requirements, while other amendments change a particular principle in ASC 820. In addition, ASU 2011-04 requires additional fair value disclosures. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. Plan management is currently evaluating the effect that the provisions of ASU 2011-04 will have on the Plan's financial statement disclosures.

Actuarial present value of accumulated plan benefits: Accumulated benefits are those future periodic payments including lump-sum distributions that are attributable under the Plan's provisions to the services employees have rendered. Accumulated benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of the employees who have died, and (c) present employees or their beneficiaries. Accumulated benefits under the Plan are based upon employees' compensation during their five highest consecutive compensated years of employment. The accumulated benefits for active employees are based on their compensation as of the valuation date.

Note 2. Summary of Significant Accounting Policies (Continued)

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

The actuarial valuations are done using the beginning-of-the-year method. Therefore, the statement of accumulated plan benefits as of March 31, 2010, is presented from information provided by the actuary as of April 1, 2010. There was no significant change in the Plan's provisions or coverage from March 31, 2010 to April 1, 2010.

The significant actuarial assumptions used in the valuations were (a) life expectancy of participants based upon the 2010 Static Mortality Table for Annuitants and Non-Annuitants as of April 1, 2010 and the 2009 Static Mortality Table for Annuitants and Non-Annuitants as of April 1, 2009, (b) retirement age assumptions based upon a normal retirement age of 65, (c) assumed average rates of return of 5.70 percent as of April 1, 2010, and 6.15 percent as of April 1, 2009, and (d) mortality assumption for lump sum payments based upon the 2010 plan year 417(e)(3) mortality table as of April 1, 2010, and 2009 plan year 417(e)(3) mortality table as of April 1, 2009.

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

There was a Plan amendment on December 31, 2009 to freeze the Plan. This amendment has been considered in the actuarial valuation as of March 31, 2010.

Note 3. Fair Value Measurements

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

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

Level 2: Inputs to the valuation methodology include:

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

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

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

Note 3. Fair Value Measurements (Continued)

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at March 31, 2011 and 2010.

Shares of common/collective trusts: Valued at the total of the net asset value of the underlying securities and cash held by the trust at year-end. The Plan's interests in the common/collective trusts are valued based on the information reported by the investment advisor.

Shares of registered investment company: Valued at the quoted market price of shares held by the Plan at year-end.

Shares of money market funds: Valued at the quoted market price of shares held by the Plan at year-end.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets measured at fair value as of March 31, 2011 and 2010:

	Assets at Fair Value as of March 31, 2011			
	Level 1	Level 2	Level 3	Total
Shares of common/collective trusts				
U.S. Equities	$ -	$ 22,129,001	$ -	$ 22,129,001
Fixed Income Equities	-	17,920,080	-	17,920,080
Shares of registered investment company				
International Equities	5,376,006	-	-	5,376,006
Shares of money market funds				
Short-Term Equities	39,213	-	-	39,213
	$ 5,415,219	$ 40,049,081	$ -	$ 45,464,300

	Assets at Fair Value as of March 31, 2010			
	Level 1	Level 2	Level 3	Total
Shares of common/collective trusts				
U.S. Equities	$ -	$ 18,138,614	$ -	$ 18,138,614
Fixed Income Equities	-	15,144,208	-	15,144,208
Shares of registered investment company				
International Equities	4,583,313	-	-	4,583,313
Shares of money market funds				
Short-Term Equities	6,389	-	-	6,389
	$ 4,589,702	$ 33,282,822	$ -	$ 37,872,524

Note 3. Fair Value Measurements (Continued)

The following table sets forth the fair value of instruments in certain entities that calculate net asset value per share (or its equivalent):

Investment	Fair Value, March 31, 2011	Fair Value, March 31, 2010	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Large Cap Enhanced Core Equity Fund (a)	$ 9,716,892	$ 8,159,391	$ -	Immediate	Three days
Collective Daily Russell 2000 Equity Index Non-Lending Fund (b)	2,249,374	1,806,183	-	Immediate	One day
Aggregate GO Bond Index Lending Fund (c)	-	3,719,338	-	Immediate	One day
Collective Daily S&P 500 Equity Index Non-Lending Fund (d)	10,162,735	7,301,971	-	Immediate	One day
Collective Daily S&P 500 Equity Index Lending Fund (e)	-	871,069	-	Immediate	One day
Aggregate GO Bond Index Non-Lending Fund (f)	17,920,080	11,424,870	-	Immediate	One day
Total	$ 40,049,081	$ 33,282,822			

(a) The fund seeks to provide a diversified portfolio of equity securities. The portfolio aims to produce consistent and modest increments of excess return versus the S&P 500 Index.
(b) The primary objective of the Daily Russell 2000 Index Fund, a collective fund for qualified plans, is to approximate the risk and return characterized by the Russell 2000 Index. This Index is commonly used to represent the small cap segment of the U.S. equity market. This fund may not participate in securities lending.
(c) The primary objective of the Daily Aggregate Bond Index Lending Fund, a collective fund for qualified plans, is to provide investment results that approximate the overall performance of the Barclay's Capital Aggregate Bond Index. The Fund may make limited use of interest rate futures and/or options for the purpose of maintaining market exposure. This Fund may participate in securities lending.
(d) The primary objective of the Daily S&P 500 Equity Index Non-Lending Fund, a collective fund for qualified plans, is to approximate the risk and return characterized by the S&P 500 Index. This Index is commonly used to represent the large cap segment of the U.S. equity market. To achieve its objective, the Fund employs a replication technique, which generally seeks to hold each index constituent in its proportional index weight. The Fund may make limited use of futures and/or options for the purpose of maintaining equity exposure. This fund may not participate in securities lending.
(e) The primary objective of the Daily S&P 500 Equity Index Lending Fund, a collective fund for qualified plans, is to approximate the risk and return characterized by the S&P 500 Index. This Index is commonly used to represent the large cap segment of the U.S. equity market. To achieve its objective, the Fund employs a replication technique, which generally seeks to hold each index constituent in its proportional index weight. The Fund may make limited use of futures and/or options for the purpose of maintaining equity exposure. This Fund may participate in securities lending.
(f) The primary objective of the Daily Aggregate Bond Index Non-Lending Fund, a collective fund for qualified plans, is to provide investment results that approximate the overall performance of the Barclay's Capital U.S. Aggregate Index. The Fund may make limited use of interest rate futures and/or options for the purpose of maintaining market exposure. This fund may not participate in securities lending.

Note 4. Investments

The following table presents the value of investments representing more than 5 percent of the Plan's net assets as of March 31, 2011 and 2010.

	2011	2010
Shares of common/collective trusts:		
Bank of America Large Cap Enhanced Core Equity Fund	$ 9,716,892	$ 8,159,391
Northern Trust Company Aggregate GO Bond Index Lending Fund	*	3,719,338
Northern Trust Company Aggregate GO Bond Index Non-Lending Fund	17,920,080	11,424,870
Northern Trust Company Collective Daily S&P 500 Equity Index Non-Lending Fund	10,162,735	7,301,971
Shares of registered investment company:		
Fidelity Investments Concord Spartan International Stock Fund	5,376,006	4,583,313

*Less than 5% of net assets

During the years ended March 31, 2011 and 2010, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $4,529,461 and $8,366,225, respectively, as follows:

	2011	2010
Shares of common/collective trusts	$ 3,665,275	$ 6,954,146
Shares of registered investment company	864,186	1,412,079
Total	$ 4,529,461	$ 8,366,225

Note 5. Funding Policy

Participants are not permitted to make contributions to the Plan. The Company contributes annually the amount necessary to fund the Plan's current service costs as well as prior service costs and interest on the unfunded prior service costs over a 30-year period. This obligation ceases upon termination of the Plan. The yield (interest, dividends, and net realized and unrealized gains and losses) on investments of the Plan serves to reduce future contributions that would otherwise be required to provide for the defined level of benefits under the Plan. The Company's contributions for the Plan years ended March 31, 2011 and 2010, met the minimum funding requirement of ERISA.

Note 6. Plan Termination

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

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

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

2. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC), a U.S. governmental agency, up to the applicable limitations discussed below.

3. All other vested benefits, that is, vested benefits not insured by the PBGC.

4. All nonvested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions.

However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees. For Plan terminations occurring during 2012, that ceiling, which is adjusted periodically, is $4,653 per month. That ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or Plan termination, whichever comes later. For younger annuitants, or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

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

Note 7. Related Party Transactions

Certain plan investments are managed by Bank of America. Bank of America is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. The administrative and investment management costs paid to this party were $40,753 and $36,167 for the years ended March 31, 2011 and 2010, respectively.

Certain employees of the Company provide administrative services to the Plan. These employees do not receive any compensation from the Plan for their services. Certain administrative fees are also paid by the Company.

Note 8. Income Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated June 13, 2002, that the Plan is qualified and the trust established under the Plan is tax exempt under the appropriate sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. The Company believes that the Plan is designed and is currently being operated in accordance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of March 31, 2011, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2007.

Note 9. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term, and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

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

Note 10. Plan Freeze

Effective as of and after December 31, 2009, participation in the Plan is frozen. The only individuals who shall participate in the Plan effective as of and after December 31, 2009, are those individuals who are participants in the Plan as of or prior to December 31, 2009. Any individual re-employed by the Company after December 31, 2009, who participated in the Plan prior to December 31, 2009, shall be ineligible to recommence participation in the Plan upon becoming re-employed by the Company. Such individual's period of service with the Company after December 31, 2009, however, shall be counted for purposes of determining the individual's years of vesting under the Plan, but shall not be included for purposes of determining the individual's accrued benefit under the Plan, as such individual will be ineligible to recommence participation in the Plan after December 31, 2009.

Note 11. Subsequent Event

Subsequent to year-end, the Sponsor elected to make an additional contribution to the Plan for the year ended March 31, 2011, for a total of $3,900,000. This contribution was deposited into the Plan on September 20, 2011.

The Company has evaluated subsequent events for potential recognition and/or disclosure through January 12, 2012, the date that the financial statements were available to be issued.

Topco Associates LLC Pension Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
March 31, 2011

EIN: 36-4469052
Plan Number: 001

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment, including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
		Shares of common/collective trusts:		
*	Bank of America	Large Cap Enhanced Core Equity Fund	$ 7,471,810	$ 9,716,892
	Northern Trust Company	Collective Daily Russell 2000 Equity Index Non-Lending Fund	1,363,518	2,249,374
	Northern Trust Company	Collective Daily S&P 500 Equity Index Non-Lending Fund	7,853,368	10,162,735
	Northern Trust Company	Aggregate GO Bond Index Non-Lending Fund	17,042,846	17,920,080
			33,731,542	40,049,081
		Shares of registered investment company:		
	Fidelity Investments	Concord Spartan International Stock Fund	4,511,820	5,376,006
		Shares of money market funds:		
	Northern Trust Company	Northern Trust Short Term Money Market Fund	3,825	3,825
*	Bank of America	B of A Capital Class Cash Reserve	35,388	35,388
			39,213	39,213
			$ 38,282,575	$ 45,464,300

* Represents a party-in-interest investment.

Topco Associates LLC Pension Plan

Schedule H, Line 4j - Schedule of Reportable Transactions
Year Ended March 31, 2011

EIN: 36-4469052
Plan Number: 001

Identity of Party Involved	Description of Asset (include interest rate and maturity in case of loan)	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (or Loss)
	Series of Transactions:					
*Bank of America	Large Cap Enhanced Core Equity Fund					
	4 purchases	$ 2,348,000	$ -	$ 2,348,000	$ 2,348,000	$ -
	47 sales	-	2,191,081	1,939,891	2,191,081	251,190
Northern Trust Company	Collective Daily S&P 500 Equity Index Non-Lending					
	7 purchases	2,318,544	-	2,318,544	2,318,544	-
	2 sales	-	900,000	770,052	900,000	129,948
*Bank of America	B of A Capital Class Cash Reserve					
	81 purchases	13,003,171	-	13,003,171	13,003,171	-
	40 sales	-	12,970,361	12,970,361	12,970,361	-
Northern Trust Company	Aggregate GO Bond Index Non-Lending Fund					
	16 purchases	7,257,327	-	7,257,327	7,257,327	-
	1 sale	-	1,400,000	1,328,981	1,328,981	71,019
Northern Trust Company	Northern Trust Company Aggregate GO Bond Index Lending Fund					
	12 sales	-	3,837,327	2,948,722	3,837,327	888,605
	Individual Transactions:					
*Bank of America	B of A Capital Class Cash Reserve	4,000,000	-	4,000,000	4,000,000	-
*Bank of America	B of A Capital Class Cash Reserve	2,675,000	-	2,675,000	2,675,000	-
*Bank of America	B of A Capital Class Cash Reserve	-	2,675,000	2,675,000	2,675,000	-
*Bank of America	B of A Capital Class Cash Reserve	-	2,675,000	2,675,000	2,675,000	-

* Represents a party-in-interest investment.

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110
1210-0089

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2010 or fiscal plan year beginning 04/01/2010 and ending 03/31/2011

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 Topco Associates LLC Pension Plan

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 03/01/1956

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

7711 Gross Point Road

Skokie IL 60077-2615

2b Employer Identification Number (EIN) 36-4469052

2c Sponsor's telephone number (847) 676-3030

2d Business code (see instructions) 424400

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	Raymond S. Nicholson Jr.	1/13/12	RAYMOND S. NICHOLSON JR TREASURER
	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

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 04/01/2010 and ending 03/31/2011

▶ **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: Topco Pension Plan

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN): 36-4469052

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 4 Day 1 Year 2010

2	Assets:			
	a Market value		**2a**	41,756,187
	b Actuarial value		**2b**	40,569,015
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	42	3,328,602
	b For terminated vested participants	**3b**	55	1,419,885
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		1,580,432
	(2) Vested benefits	**3c(2)**		21,009,678
	(3) Total active	**3c(3)**	425	22,590,110
	d Total	**3d**	522	27,338,597
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**	6.59 %
6	Target normal cost		**6**	2,390,018

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 Steven P Hoxmeier SIH — Signature of actuary

1/10/12 — Date

Steven P. Hoxmeier — Type or print name of actuary

11-07239 — Most recent enrollment number

Hewitt Associates LLC — Firm name

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

100 Half Day Road

Lincolnshire IL 60069 — 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)	8,170,829	3,862,278
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	8,170,829	3,862,278
10	Interest on item 9 using prior year's actual return of 31.41%	2,566,457	1,213,142
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		1,874,532
	b Interest on (a) using prior year's effective rate of 6.57%		123,157
	c Total available at beginning of current plan year to add to prefunding balance		1,997,689
	d Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections		
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	10,737,286	5,075,420

Part III Funding percentages

14	Funding target attainment percentage	14	90.55 %
15	Adjusted funding target attainment percentage	15	148.39 %
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	120.54 %
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
12/16/2010	800,000				
09/20/2011	3,900,000				
			Totals ▶ 18(b)	4,700,000	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	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	4,315,061

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:	
4.35 %	6.59 %	6.72 %	☐ N/A, full yield curve used

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

22 Weighted average retirement age — **22**: 63

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**:

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**: 2,390,018

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

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**: 2,390,018

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	1,548,232	0	1,548,232

36 Additional cash requirement (item 34 minus item 35) — **36**: 841,786

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) — **37**: 4,315,061

38 Interest-adjusted excess contributions for current year (see instructions) — **38**: 3,473,275

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
Topco Pension Plan
EIN: 36-4469052 PN: 001

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2010

Date	Amount	Interest Rate	Interest Adjusted Contribution
December 16, 2010	$ 800,000	6.59%	$ 764,580
September 20, 2011	3,900,000	6.59%	3,550,481
Total Contribution	$ 4,700,000		$ 4,315,061

Schedule SB Attachment (Form 5500)—2010 Plan Year
Topco Pension Plan
EIN: 36-4469052 PN: 001

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	3.00%	1.0000	1.67
56.5	3.00%	0.9700	1.64
57.5	3.00%	0.9409	1.62
58.5	3.00%	0.9127	1.60
59.5	3.00%	0.8853	1.58
60.5	5.00%	0.8587	2.60
61.5	5.00%	0.8158	2.51
62.5	25.00%	0.7750	12.11
63.5	10.00%	0.5813	3.69
64.5	10.00%	0.5231	3.37
65	100.00%	0.4708	30.60
		Weighted Average	62.99

Schedule SB Attachment (Form 5500)—2010 Plan Year
Topco Pension Plan
EIN: 36-4469052 PN: 001

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

Interest Rates	Based on segment rates with no lookback (as of April 2010)
1st Segment Rate	4.35%
2nd Segment Rate	6.59%
3rd Segment Rate	6.72%
Salary Increases	
Minimum Funding Target Normal Cost	6.00%
Maximum Tax Expected Benefit Increase	6.00%
Social Security COLA Increases	4.00%
Optional Payment Form Election Percentage	75% lump sum 25% life annuity
Optional Payment Form Conversion Interest Rate	Same as funding interest rates above for lump sums
Optional Payment Form Conversion Mortality	Current 417(e) table for lump sums
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 65
Mortality Rates	
Healthy and Disabled	2010 Static Mortality Table for Annuitants and Non-Annuitants per section 1.430(h)(3)-1(e)
Withdrawal Rates	See Table 2. Liabilities of employees with one year of service or less are discounted by 50%.
Disability Rates	None.
Surviving Spouse Benefit	It is assumed that 90% of males and 50% of females have an eligible spouse, and that males are three years older than their spouses.
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	6.52%
2009 Plan Year	6.80%
Trust Expenses Included in Target Normal Cost	$181,301. Expenses are assumed to be equal to the prior year's actual administrative expenses paid from the trust (without PBGC premiums), plus the expected PBGC premiums for the current year.
Actuarial Method	Standard Unit Credit Cost Method
Valuation Date	April 1, 2010

Table 1

Retirement Rates

Age	Rate
55	3.00%
56	3.00%
57	3.00%
58	3.00%
59	3.00%
60	5.00%
61	5.00%
62	25.00%
63	10.00%
64	10.00%
65+	100.00%

Table 2—Page 1 of 2

Withdrawal Rates

	Years of Service					
Age	**0**	**1**	**2**	**3**	**4**	**5+**
15	17.50%	17.50%	17.50%	17.50%	17.50%	17.50%
16	17.50%	17.50%	17.50%	17.50%	17.50%	17.50%
17	17.50%	17.50%	17.50%	17.50%	17.50%	17.50%
18	17.50%	17.50%	17.50%	17.50%	17.50%	17.50%
19	17.50%	17.50%	17.50%	17.50%	17.50%	17.50%
20	17.50%	17.50%	17.50%	17.50%	17.50%	17.50%
21	17.50%	17.50%	17.50%	17.50%	17.50%	17.50%
22	16.70%	16.70%	16.70%	16.70%	16.70%	16.70%
23	15.80%	15.80%	15.80%	15.80%	15.80%	15.80%
24	15.10%	15.10%	15.10%	15.10%	15.10%	15.10%
25	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%
26	13.60%	13.60%	13.60%	13.60%	13.60%	13.60%
27	12.80%	12.80%	12.80%	12.80%	12.80%	12.80%
28	12.70%	12.10%	12.10%	12.10%	12.10%	12.10%
29	12.70%	11.90%	11.50%	11.50%	11.50%	11.50%
30	12.70%	11.90%	11.00%	10.80%	10.80%	10.80%
31	12.70%	11.90%	11.00%	10.20%	10.20%	10.20%
32	12.70%	11.90%	11.00%	10.20%	9.60%	9.60%
33	12.70%	11.90%	11.00%	10.20%	9.50%	9.00%
34	12.70%	11.90%	11.00%	10.20%	9.50%	8.50%
35	12.70%	11.90%	11.00%	10.20%	9.50%	7.90%
36	12.70%	11.90%	11.00%	10.20%	9.50%	7.40%
37	12.70%	11.90%	11.00%	10.20%	9.50%	6.90%
38	12.70%	11.90%	11.00%	10.20%	9.50%	6.50%
39	12.70%	11.90%	11.00%	10.20%	9.50%	6.00%
40	12.70%	11.90%	11.00%	10.20%	9.50%	5.60%
41	12.70%	11.90%	11.00%	10.20%	9.50%	5.20%
42	12.70%	11.90%	11.00%	10.20%	9.50%	4.90%
43	12.70%	11.90%	11.00%	10.20%	9.50%	4.50%
44	12.70%	11.90%	11.00%	10.20%	9.50%	4.20%

Table 2—Page 1 of 2

Withdrawal Rates

	Years of Service					
Age	**0**	**1**	**2**	**3**	**4**	**5+**
45	12.70%	11.90%	11.00%	10.20%	9.50%	3.90%
46	12.70%	11.90%	11.00%	10.20%	9.50%	3.60%
47	12.70%	11.90%	11.00%	10.20%	9.50%	3.40%
48	12.70%	11.90%	11.00%	10.20%	9.50%	3.10%
49	12.70%	11.90%	11.00%	10.20%	9.50%	2.90%
50	12.70%	11.90%	11.00%	10.20%	9.50%	2.70%
51	12.70%	11.90%	11.00%	10.20%	9.50%	2.60%
52	12.70%	11.90%	11.00%	10.20%	9.50%	2.40%
53	12.70%	11.90%	11.00%	10.20%	9.50%	2.30%
54+	12.70%	11.90%	11.00%	10.20%	9.50%	2.20%

Schedule SB Attachment (Form 5500)—2010 Plan Year
Topco Pension Plan
EIN: 36-4469052 PN: 001

Schedule SB, line 26—Schedule of Active Participant Data as of April 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	5	10								
25-29	4	59	5							
30-34	5	38	18	1						
35-39	7	18	9	7	2					
40-44	2	17	9	9	5	2				
45-49		32	7	10	6	9	1			
50-54	2	18	11	12	6	6	5	3		
55-59		7	7	2	3	2	4	3	2	
60-64	1	6	3	4	7	4	1	1	2	
65-69			1		2	1			2	
70+										

N-425

Schedule SB Attachment (Form 5500)—2010 Plan Year
Topco Pension Plan
EIN: 36-4469052 PN: 001

Schedule SB, Part V—Summary of Plan Provisions

Effective Date	June 1, 1969. Last amended to be effective December 31, 2009
Eligibility	Any person who is regularly employed on a salaried basis and was hired before December 31, 2009.
Normal Retirement	
Eligibility	Age 65
Benefit	A monthly amount equal to the sum of (a) and (b) less (c): a. 1.5000% of average compensation multiplied by number of years of credited past service (up to a maximum of 30 years) b. 2.0000% of average compensation multiplied by number of years of credited future service (up to a maximum of 30 years, including past service) c. 1.6667% of primary Social Security benefit multiplied by number of years of credited future service (up to a maximum of 30 years, including past service)
Early Retirement	
Eligibility	Age 55 and five years of service
Benefit	An amount equal to the accrued benefit as of the date of early retirement, reduced 6.0% for each year commencement precedes normal retirement
Deferred Vested Retirement	
Eligibility	Five years of service
Benefit	An amount equal to the accrued benefit as of the date of termination. This benefit will be reduced as for early retirement.
Disability Retirement	
Eligibility	Total and permanent disability after completing five years of service

Benefit	An amount equal to the accrued benefit computed as of the date of disability retirement, except that the Social Security offset may not exceed 64% of the disability benefit payable under the Social Security Act in effect on the date of disablement. If a participant remains disabled at age 55, his benefit is recomputed to equal the amount he would have received had he retired at age 55 with service accrual continued to age 55.
Preretirement Surviving Spouse Benefit	
Eligibility	All vested, married participants who have not yet begun receiving benefit payments.
Benefit	An annuity payable to the spouse of a participant equal to one-half of the annuity the participant would have received if retirement had occurred on the day before his death, and elected a pension payable in the form of a qualified 50% joint and survivor annuity. The benefit is payable upon the later of the participant's date of death or the date he would have first been eligible for early retirement.
Minimum Benefits for Prior Participants	
Eligibility	An employee who participated in the plan on May 31, 1969, or his surviving spouse, and is eligible for a normal, early, disability, death, or termination benefit.
Benefit	The benefit from normal or early retirement, disability, death, or termination shall not be less than the actuarial equivalent of his 1969 termination value computed as of the date of the commencement of the benefit.
Form of Benefit Payment	
Normal Form of Benefit	Life annuity. Payable on a reduced basis as a qualified joint and survivor annuity to married participants, unless elected otherwise.
Optional Payment Forms	66-2/3% and 100% joint and survivor annuity; 10-year certain and life; 3, 5, or 10-year certain; and lump sum option.
Medium of Funding	Trust fund

Source of Contributions	The plan is fully employer paid.
Definitions	
Compensation	The amount of earnings paid for service rendered as an employee, excluding bonuses paid under the Long Term Incentive Plan and cash and noncash benefits
Monthly Average	The average amount of an employee's monthly compensation
Compensation	During the 60 months (whether consecutive or not) out of his last 10 years of service which will produce the largest amount
Year of Service	The period beginning on an employee's commencement date and ending on his severance from service date. Separate periods of service will be bridged in accordance with the detailed provisions in Section 1(ii) of the plan document.
Year of Credited Service	A participant's credited past service is his years of service before April 1, 1979. A participant's credited future service is his years of service after March 31, 1979.
Primary Social Security Benefit	The age 65 estimated monthly old-age insurance benefit determined under the Social Security Act in effect on that date. In the event of termination or retirement prior to age 65, the benefit will be determined on the assumption of level future earnings.
1969 Termination Value	The greater of (i) the cash value of the insurance or annuity contracts held on the life of an employee as of May 31, 1969; and (ii) 95.5% of such cash value, plus interest at 5-1/2% per year compounded annually from June 1, 1969, to the date as of which the termination value is being computed.
Lump Sum Benefit	The lump sum is calculated as the greater of the total accrued benefit converted to a lump sum using the "GATT factors" and the March 31, 2001 accrued benefit converted to a lump sum using the PBGC lump sum rates in effect for the 2000 plan year plus the benefit accrued after March 31, 2001 converted to a lump sum using the "GATT factors.

Changes in Plan Provisions since the Prior Valuation

The April 1, 2010 funding, financial accounting, and plan reporting valuations reflect the following plan change:

- The plan was closed to new participants as of December 31, 2009.

The April 1, 2010 funding valuation reflects the following additional plan change:

- An update to the mortality and interest rates for determining minimum lump sum payments under IRC section 417(e)(3) to the applicable rates for the current plan year.

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.

Form 5500 annual return/Report of Employee Benefit Plan

Schedule H Line 4i – Schedule of Assets (Held at End of Year)

See Supplemental Schedule attached with IQPA Opinion and Financial Statements.

Form 5500 annual return/Report of Employee Benefit Plan

Schedule H Line 4j – Reportable Transactions

See Supplemental Schedule attached with IQPA Opinion and Financial Statements.