

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 <div style="border: 1px solid black; padding: 5px; text-align: center; font-weight: bold; font-size: 1.2em;">2010</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2010 or fiscal plan year beginning <u>07/01/2010</u> and ending <u>06/30/2011</u>	
A This return/report is for:	☒ single-employer plan ☐ multiple-employer plan (not multiemployer) ☐ one-participant plan
B This return/report is for:	☐ first return/report ☐ final return/report ☒ an amended return/report ☐ short plan year return/report (less than 12 months)
C Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information	
1a Name of plan EMPIRE PLASTICS, INC. NON-CONTRIBUTORY PENSION PLAN		1b Three-digit plan number (PN) ► <u>002</u> 1c Effective date of plan <u>07/01/2002</u>
2a Plan sponsor's name and address (employer, if for single-employer plan) BOLTARON PERFORMANCE PRODCUTS, LLC ONE GENERAL STREET NEWCOMERSTOWN, OH 43832-1230		2b Employer Identification Number (EIN) <u>20-1493288</u> 2c Plan sponsor's telephone number <u>740-498-5900</u> 2d Business code (see instructions) <u>326100</u>
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") BOLTARON PERFORMANCE PRODCUTS, LLC ONE GENERAL STREET NEWCOMERSTOWN, OH 43832-1230		3b Administrator's EIN <u>20-1493288</u> 3c Administrator's telephone number <u>740-498-5900</u>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. Sponsor's name		4b EIN 4c PN
5a Total number of participants at the beginning of the plan year		5a <u>69</u>
b Total number of participants at the end of the plan year		5b <u>65</u>
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....		5c <u>0</u>
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)		☒ Yes ☐ No
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.).....		☒ Yes ☐ No
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.		

Part III	Financial Information		
7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	1710766	1959709
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a).....	7c	1710766	1959709
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	160000	
(2) Participants	8a(2)	0	
(3) Others (including rollovers).....	8a(3)	0	
b Other income (loss).....	8b	343040	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		503040
d Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	8d	239425	
e Certain deemed and/or corrective distributions (see instructions)....	8e	0	
f Administrative service providers (salaries, fees, commissions).....	8f	14672	
g Other expenses.....	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g).....	8h		254097
i Net income (loss) (subtract line 8h from line 8c).....	8i		248943
j Transfers to (from) the plan (see instructions).....	8j	0	

Part IV Plan Characteristics**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1G 1I

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

		Yes	No	Amount
10 During the plan year:				
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		1000000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		X	
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500))..... ☒ Yes ☐ No**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month _____ Day _____ Year _____**If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.**

b Enter the minimum required contribution for this plan year.....	12b	
c Enter the amount contributed by the employer to the plan for this plan year.....	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	
e Will the minimum funding amount reported on line 12d be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A		

Part VII Plan Terminations and Transfers of Assets**13a** Has a resolution to terminate the plan been adopted during the plan year or any prior year? ☐ Yes ☒ NoIf "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a** **b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No**c** If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	07/23/2012	ROBERT VIERECK
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/23/2012	ROBERT VIERECK
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 07/01/2010 and ending 06/30/2011

▶ **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 <u>EMPIRE PLASTICS, INC. NON-CONTRIBUTORY PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>BOLTARON PERFORMANCE PRODCUTS, LLC</u>	D Employer Identification Number (EIN) <u>20-1493288</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>07</u> Day <u>01</u> Year <u>2010</u>
2	Assets:
a	Market value 2a <u>1710766</u>
b	Actuarial value 2b <u>1810615</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>68</u> <u>2251054</u>
b	For terminated vested participants 3b <u>19</u> <u>84614</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>0</u>
(2)	Vested benefits 3c(2) <u>0</u>
(3)	Total active 3c(3) <u>0</u>
d	Total 3d <u>87</u> <u>2335668</u>
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 <u>6.29</u> %
6	Target normal cost 6 <u>0</u>

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	<u>07/19/2011</u>
Signature of actuary	Date
<u>VICTORIA C. PELLETIERE</u>	<u>11-05405</u>
Type or print name of actuary	Most recent enrollment number
<u>HPL & S INC.</u>	<u>847-392-2999</u>
Firm name	Telephone number (including area code)
<u>700 BUSSE ROAD</u> <u>ELK GROVE VILLAGE, IL 60007</u>	
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 ☐

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

Schedule SB (Form 5500) 2010
v.092308.1

Part II	Beginning of year carryover and prefunding balances		
	(a) Carryover balance	(b) Prefunding balance	
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	0	
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0	
9 Amount remaining (Item 7 minus item 8).....	0	0	
10 Interest on item 9 using prior year's actual return of _____ %			
11 Prior year's excess contributions to be added to prefunding balance:			
a Excess contributions (Item 38 from prior year)		90868	
b Interest on (a) using prior year's effective rate of <u>6.56</u> %		5961	
c Total available at beginning of current plan year to add to prefunding balance		96829	
d Portion of (c) to be added to prefunding balance.....			
12 Reduction in balances due to elections or deemed elections.....	0	0	
13 Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	0	

Part III	Funding percentages		
14 Funding target attainment percentage.....	14	77.52	%
15 Adjusted funding target attainment percentage.....	15	77.52	%
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	73.60	%
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	
08/02/2010	20000	0				
08/26/2010	20000	0				
09/01/2010	120000	0				
			Totals ▶	18(b)	160000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	158471
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ 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	(4) 4th
0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 4.05 %	2nd segment: 6.47 %	3rd segment: 6.65 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	0
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	431626	82272
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	82272
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		Total balance
		0
36 Additional cash requirement (item 34 minus item 35).....	36	82272
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	158471
38 Interest-adjusted excess contributions for current year (see instructions).....	38	76199
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

EMPIRE PLASTICS, INC.
NON-CONTRIBUTORY PENSION PLAN

EIN/PN: 20-1493288/002

Schedule SB, line 22
Description of Weighted Average Retirement Age

For the plan year 7/1/2010 – 6/30/2011
Valuation Date 7/1/2010

Participants are assumed to retire at the plan's Normal Retirement Age 65.

EMPIRE PLASTICS, INC.
NON-CONTRIBUTORY PENSION PLAN

EIN/PN: 20-1493288/002

Schedule SB, line 32
Schedule of Amortization Bases

For the plan year 7/1/2010 – 6/30/2011
Valuation Date 7/1/2010

<u>Base Type</u>	<u>Present Value of Remaining Installments</u>	<u>Date Base Established</u>	<u>Remaining Term</u>	<u>Amortization Installment</u>
Shortfall	\$59,014	7/1/2008	5	\$12,758
Shortfall	370,329	7/1/2009	6	69,136
Shortfall	2,283	7/1/2010	7	378
Total	\$431,626			\$82,272

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	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 <u>07/01/2010</u> and ending <u>06/30/2011</u>		

► 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 EMPIRE PLASTICS, INC. NON-CONTRIBUTORY PENSION PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">B Three-digit plan number (PN) ►</td> <td style="width: 30%; text-align: center;">002</td> </tr> </table>	B Three-digit plan number (PN) ►	002
B Three-digit plan number (PN) ►	002		
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF BOLTARON PERFORMANCE PRODUCTS, LLC	D Employer Identification Number (EIN) 20-1493288		
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B			
F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500			

Part I Basic Information			
1 Enter the valuation date: Month <u>07</u> Day <u>01</u> Year <u>2010</u>			
2 Assets:			
a Market value	2a		1710766
b Actuarial value	2b		1810615
3 Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	68	2251054
b For terminated vested participants	3b	19	84614
c For active participants:			
(1) Non-vested benefits	3c(1)		0
(2) Vested benefits	3c(2)		0
(3) Total active	3c(3)	0	0
d Total	3d	87	2335668
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		6.29%
6 Target normal cost	6		0

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	Victoria C. Pelletiere <i>YCP</i> Signature of actuary Victoria C. Pelletiere Type or print name of actuary HPL & S Inc. Firm name 700 Busse Road Elk Grove Village IL 60007 Address of the firm	07/19/2011 Date 1105405 Most recent enrollment number 847-392-2999 Telephone number (including area code)
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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 ☐

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

Schedule SB (Form 5500) 2010
v.092308.1

Part II Beginning of year carryover and prefunding balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	0	0
10	Interest on item 9 using prior year's actual return of _____ %		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		90868
b	Interest on (a) using prior year's effective rate of <u>6.56</u> %		5961
c	Total available at beginning of current plan year to add to prefunding balance		96829
d	Portion of (c) to be added to prefunding balance		
12	Reduction in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part III Funding percentages			
14	Funding target attainment percentage	14	77.52%
15	Adjusted funding target attainment percentage	15	77.52%
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	73.60%
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
08/02/2010	20000	0			
08/26/2010	20000	0			
09/01/2010	120000	0			
Totals ▶			18(b)	160000	18(c) 0

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

a Contributions allocated toward unpaid minimum required contribution from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	158471

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ 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: 4.05%	2nd segment: 6.47%	3rd segment: 6.65% ☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			
Part VI Miscellaneous items			
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No			
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No			
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No			
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27		
Part VII Reconciliation of unpaid minimum required contributions for prior years			
28 Unpaid minimum required contribution for all prior years	28		0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29		0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29).....	30		0
Part VIII Minimum required contribution for current year			
31 Target normal cost, adjusted, if applicable (see instructions).....	31		0
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	431626		82272
b Waiver amortization installment	0		0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33).....	34		82272
	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement			0
36 Additional cash requirement (item 34 minus item 35).....	36		82272
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c).....	37		158471
38 Interest-adjusted excess contributions for current year (see instructions).....	38		76199
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

EMPIRE PLASTICS, INC.
NON-CONTRIBUTORY PENSION PLAN

EIN/PN: 20-1493288/002

Schedule SB, Part V
Summary of Plan Provisions

For the plan year 7/1/2010 – 6/30/2011
Valuation Date 7/1/2010

Effective Date	November 29, 1995
Covered Employees	Members of Local 496 of United Steel Workers of America, Rubber Plastics Industry Conference.
Participation Date	First day of employment in the union.
Definitions	
Credited Service	Actual service as a covered employee, rounded to the nearest month.
Normal Retirement Date (NRD)	First of month coinciding with or next following the attainment of age 65.
Monthly Pension Benefit	<p>\$20.00 multiplied by Credited Service prior to February 5, 1999, plus</p> <p>\$21.00 multiplied by Credited Service after February 4, 1999 if NRD is before February 5, 2000</p> <p>\$21.50 multiplied by Credited Service after February 4, 1999 if NRD is after February 4, 2000 and before February 5, 2001</p> <p>\$22.00 multiplied by Credited Service after February 4, 1999 if NRD is after February 4, 2001 and before February 5, 2002</p> <p>\$22.50 multiplied by Credited Service after February 4, 1999 if NRD is after February 4, 2002</p> <p>Such Monthly Pension Benefit calculated above shall be reduced by the total amount of other benefits available under the predecessor plan.</p>

EMPIRE PLASTICS, INC.
NON-CONTRIBUTORY PENSION PLAN

EIN/PN: 20-1493288/002

Schedule SB, Part V
Summary of Plan Provisions

For the plan year 7/1/2010 – 6/30/2011
Valuation Date 7/1/2010

Monthly Pre-retirement Spousal Benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.
Regular Early Retirement Benefit	Monthly Pension Benefit calculated at NRD, reduced by 4/10ths of 1% for each complete calendar month by which the early retirement date precedes the first day of the calendar month coinciding with or next following the participant's 62 nd birthday.
Special Early Retirement Benefit	Monthly Pension Benefit payable at the participant's Special Early Retirement date.
Eligibility for Benefits	
Normal Retirement	Retirement on NRD.
Regular Early Retirement	Retirement on or after both attaining age 55 but before attaining age 62 and completion of at least 10 but less than 30 full years of Credited Service.
Special Early Retirement	Retirement on or after both attaining age 62 and completing 10 or more full years of Credited Service OR retirement on or after both attaining age 55 and completing 30 or more full years of Credited Service.
Postponed Retirement	Retirement after NRD.
Deferred Vested	Termination for reasons other than death or retirement after completing five full years of Credited Service.
Disability Retirement	Disablement after attaining completing 10 years of Credited Service.
Pre-retirement Spousal Benefit	Death while eligible for normal, early, postponed or deferred vested retirement benefits, with a surviving spouse.

EMPIRE PLASTICS, INC.
NON-CONTRIBUTORY PENSION PLAN

EIN/PN: 20-1493288/002

Schedule SB, Part V
Summary of Plan Provisions

For the plan year 7/1/2010 – 6/30/2011
Valuation Date 7/1/2010

Monthly Benefits Paid Upon the Following Events

Normal Retirement	Monthly Pension Benefit determined at NRD.
Regular Early Retirement	Monthly Pension Benefit determined as of early retirement date, reduced for payment before age 62.
Postponed Retirement	Monthly Pension Benefit determined as of actual retirement date.
Termination with Deferred Vested Benefit	Monthly Pension Benefit determined as of termination date, payable at NRD.
Disability Retirement	<p>Before normal retirement: Sum of Monthly Pension Benefit determined as of the disability retirement date plus the lesser of: (i) the Monthly Pension Benefit determined as of the disability retirement date and (ii) the monthly amount of the unreduced primary old age insurance benefit to which the participant would have been entitled on the date of his disability retirement.</p> <p>After normal retirement: Monthly Pension Benefit.</p>
Death with Pre-retirement Spousal Benefits	Monthly pre-retirement spousal benefit is payable at the earliest distribution date.
Forms of Payment	Monthly pension benefits are paid for the life of the participant, with 60 payments guaranteed, if the participant has no spouse as of the date payments begin or if the participant so elects. Otherwise, benefits are paid in the form of the 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms include a 100% contingent annuitant annuity; a 50% contingent annuitant annuity; and a 10-year, 15-year, or 20-year certain and life annuity.

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Schedule SB, Part V
Statement of Actuarial Assumptions/Methods

For the plan year 7/1/2010 – 6/30/2011
Valuation Date 7/1/2010

EFFECTIVE INTEREST RATE	6.29%		
FUNDING SEGMENT RATES FOR FUNDING TARGET	4.05%	6.47%	6.65%
APPLICABLE MONTH	July		
MORTALITY TABLES	Pre-Retirement: 2010 Non-annuitant, separate Post-Retirement: 2010 Annuitant, separate Basis: Static		
PROBABILITY OF OPTIONAL FORM OF BENEFIT	0%		
PERCENTAGE MARRIED	90%		
SPOUSE AGE	Wives 3 years younger than husbands.		
SALARY SCALE	0.00%		
TURNOVER	None		
ACTUARIAL VALUE OF ASSETS	Average Value, 2 years		
ACTUARIAL EQUIVALENCE	6.00% GAM '71, setback 2 years		
IRC 417(e) SEGMENT RATES	3.06%	4.86%	5.43%
PRESENT VALUE OF ACCRUED BENEFIT	One Month Lookback Plan Month Stability		