

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), 6057(b), 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
		2011
		This Form is Open to Public Inspection

Part I	Annual Report Identification Information
For calendar plan year 2011 or fiscal plan year beginning <u>07/01/2011</u> and ending <u>12/31/2011</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☒ the final return/report; ☐ an amended return/report; ☒ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>POLY SEAL RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ► <u>002</u> 1c Effective date of plan <u>07/01/1979</u>
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) <u>POLY SEAL, LLC</u> <u>1810 PORTAL STREET</u> <u>BALTIMORE, MD 21224</u>	2b Employer Identification Number (EIN) <u>52-0892112</u> 2c Sponsor's telephone number <u>410-633-1990</u> 2d Business code (see instructions) <u>325900</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/14/2012</u>	<u>EDWARD STRATTON</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2011)
v.012611

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") POLY SEAL, LLC 1810 PORTAL STREET BALTIMORE, MD 21224	3b Administrator's EIN 52-0892112 3c Administrator's telephone number 410-633-1990
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	496
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	0
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	0
d Subtotal. Add lines 6a , 6b , and 6c	6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	0
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	4

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 1B 1G

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

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

a Pension Schedules

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

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information)
- (4) ☒ **C** (Service Provider Information)
- (5) ☒ **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 2011 This Form is Open to Public Inspection
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For calendar plan year 2011 or fiscal plan year beginning 07/01/2011 and ending 12/31/2011

▶ **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 <u>POLY SEAL RETIREMENT 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>POLY SEAL, LLC</u>	D Employer Identification Number (EIN) <u>52-0892112</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>2011</u>
2	Assets:
a	Market value 2a <u>7797401</u>
b	Actuarial value 2b <u>7034227</u>
3	Funding target/participant count breakdown:
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>129</u> <u>3719935</u>
b	For terminated vested participants 3b <u>121</u> <u>2009441</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>19846</u>
(2)	Vested benefits 3c(2) <u>4225088</u>
(3)	Total active 3c(3) <u>246</u> <u>4244934</u>
d	Total 3d <u>496</u> <u>9974310</u>
4	If the plan is in at-risk status, check the box and complete lines (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 in at-risk status for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>5.63 %</u>
6	Target normal cost 6 <u>19505</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>10/14/2012</u>
Signature of actuary <u>CHERYLE A. SALZBERG, ASA, EA</u>	Date <u>11-03244</u>
Type or print name of actuary <u>CBIZ BENEFITS & INSURANCE SERVICES</u>	Most recent enrollment number <u>443-259-3229</u>
Firm name <u>9755 PATUXENT WOODS DRIVE</u> <u>SUITE 200</u> <u>COLUMBIA, MD 21046</u>	Telephone number (including area code)
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) 2011
v.012611

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 (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of _____ %		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		3731
b	Interest on (a) using prior year's effective rate of <u>6.43</u> % except as otherwise provided (see instructions)		240
c	Total available at beginning of current plan year to add to prefunding balance		3971
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections		0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III		Funding percentages	
14	Funding target attainment percentage	14	70.52 %
15	Adjusted funding target attainment percentage	15	70.52 %
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	76.28 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV		Contributions and liquidity shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
10/13/2011	90000				
01/12/2012	90000				
09/01/2012	125000				
			Totals ►	18(b)	305000
				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 contributions 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 293242
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
0	0	0
		0
		0
		0

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

21 Discount rate:				
a Segment rates:	1st segment: 2.18%	2nd segment: 5.36%	3rd segment: 6.33 %	☐ 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 contributions for all prior years	28	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):												
a Target normal cost (line 6)	31a	19505										
b Excess assets, if applicable, but not greater than 31a	31b	0										
32 Amortization installments:	<table border="1"> <tr> <td></td> <td>Outstanding Balance</td> <td>Installment</td> </tr> <tr> <td>a Net shortfall amortization installment</td> <td>2940083</td> <td>270782</td> </tr> <tr> <td>b Waiver amortization installment</td> <td></td> <td></td> </tr> </table>				Outstanding Balance	Installment	a Net shortfall amortization installment	2940083	270782	b Waiver amortization installment		
	Outstanding Balance	Installment										
a Net shortfall amortization installment	2940083	270782										
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 (lines 31a - 31b + 32a + 32b - 33)...	34	290287										
	Carryover balance	Prefunding balance	Total balance									
35 Balances elected for use to offset funding requirement.....			0									
36 Additional cash requirement (line 34 minus line 35)	36	290287										
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	293242										
38 Present value of excess contributions for current year (see instructions)												
a Total (excess, if any, of line 37 over line 36)	38a	2955										
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0										
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0										
40 Unpaid minimum required contributions for all years.....	40	0										

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2011
		This Form is Open to Public Inspection.

For calendar plan year 2011 or fiscal plan year beginning 07/01/2011 and ending 12/31/2011

A Name of plan <u>POLY SEAL RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>POLY SEAL, LLC</u>	D Employer Identification Number (EIN) <u>52-0892112</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

PSA INSURANCE & FINANCIAL SERVICES

20-2026799

(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	NONE	8495	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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04-1405384

(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?
25	NONE	6660	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 ☐

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)

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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 2011 This Form is Open to Public Inspection.
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For calendar plan year 2011 or fiscal plan year beginning 07/01/2011 and ending 12/31/2011

A Name of plan <u>POLY SEAL RETIREMENT PLAN</u>	B Three-digit plan number (PN)	<u>002</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>POLY SEAL, LLC</u>	D Employer Identification Number (EIN) <u>52-0892112</u>	

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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: FIFTH THIRD EQTY INDX COMMINGLED FD

b Name of sponsor of entity listed in (a): FIFTH THIRD BANK

c EIN-PN <u>30-0194096-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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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)
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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)
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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)
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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
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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
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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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 <div style="border: 1px solid black; padding: 5px; font-size: 1.2em; font-weight: bold;">2011</div> This Form is Open to Public Inspection
--	--	---

For calendar plan year 2011 or fiscal plan year beginning 07/01/2011 and ending 12/31/2011		
A Name of plan POLY SEAL RETIREMENT PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 POLY SEAL, LLC	D Employer Identification Number (EIN) 52-0892112	

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)	170000	
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	29223	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	401584	
(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)	831488	
(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)	2022049	
(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)	4347534	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(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	7801878	0

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 through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	7801878	0
---	-----------	---------	---

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)	305000	
(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)		305000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	48	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)	45446	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	568	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		46062
(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)	103514	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		103514
(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)	-7969	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		-7969
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-79810
(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)		-368331
c Other income.....	2c		21
d Total income. Add all income amounts in column (b) and enter total.....	2d		-1513

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	190386	
(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)		190386
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)	15155	
(2) Contract administrator fees	2i(2)	4354	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	18312	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		37821
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		228207

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-229720
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		7572158

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: **HARDING SHYMANSKI & COMPANY PSC**

(2) EIN: **35-1346211**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
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)

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

5b(2) EIN(s)	5b(3) PN(s)
43-2107725	001

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 2011 This Form is Open to Public Inspection.
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For calendar plan year 2011 or fiscal plan year beginning 07/01/2011 and ending 12/31/2011

A Name of plan <u>POLY SEAL RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>POLY SEAL, LLC</u>	D Employer Identification Number (EIN) <u>52-0892112</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>31-6854434</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	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 or other authority 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
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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. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2011
v.012611

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

POLY-SEAL RETIREMENT PLAN

Financial Report

December 31, 2011

CONTENTS

Independent Auditor's Report

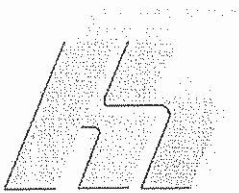
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Financial Statements:

Statements of Net Assets Available for Benefits	4
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Supplemental Schedule:

Schedule of Assets (Held at End of Year)	21
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INDEPENDENT AUDITOR'S REPORT

**HARDING, SHYMANSKI
& COMPANY, P.S.C.**

Certified Public Accountants
and Consultants

21 S.E. Third Street, Suite 500
Evansville, IN 47735-3677

(812) 464-9161
Fax (812) 465-7811

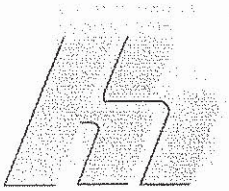
An Independently
Owned Member,
McGladrey Alliance

To the Trustees, Plan Administrator, and Participants
Poly-Seal Retirement Plan
P.O. Box 959
Evansville, Indiana 47706

We were engaged to audit the accompanying statements of net assets available for benefits and the related statements of changes in net assets available for benefits of the Poly-Seal Retirement Plan, as of and for the six-month period ended December 31, 2011 and the year ended June 30, 2011, and the statement of accumulated Plan benefits, and the related statement of changes in accumulated Plan benefits as of and for the six-month period ended December 31, 2011. These financial statements and the supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the United States Department of Labor (DOL)'s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Fifth Third Bank, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and the supplemental schedule. We have been informed by the Plan administrator that the trustee holds the Plan's assets and executes transactions. The Plan administrator has obtained certifications from the trustee regarding the completeness and accuracy of the information summarized in Note 5 that was provided to the Plan administrator by the trustee as of December 31, 2011 and June 30, 2011 and for the period ended December 31, 2011.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and the supplemental schedule taken as a whole. The supplemental schedule is presented for the purposes of additional analysis and is not a required part of the financial statements but is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. The form and content of the information included in the financial statements and the supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the United States DOL's Rules and Regulations for Reporting and Disclosure under ERISA.



INDEPENDENT AUDITOR'S REPORT (CONTINUED)

As discussed in Note 1 to the financial statements, the Plan was merged into the Berry Plastics Corporation Defined Benefit Retirement Plan effective December 31, 2011. All Plan assets and liabilities were transferred to the Berry Plastics Corporation Defined Benefit Retirement Plan by February 6, 2012.

Harding, Shymanski & Company, P.S.C.

Evansville, Indiana

October 10, 2012

POLY-SEAL RETIREMENT PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS December 31, 2011 and June 30, 2011

	December 31, 2011	June 30, 2011
ASSETS		
Investments	<u>7,227,368</u>	<u>7,602,655</u>
Receivables		
Employer's contribution	315,000	170,000
Accrued interest	<u>29,792</u>	<u>29,224</u>
	<u>344,792</u>	<u>199,224</u>
Total assets	<u>7,572,160</u>	<u>7,801,879</u>
LIABILITIES		
Due to Berry Plastics Corporation Defined Benefit Retirement Plan	<u>7,572,160</u>	<u>0</u>
Net assets available for benefits	<u>0</u>	<u>7,801,879</u>

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

POLY-SEAL RETIREMENT PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS **Six-Month Period Ended December 31, 2011 and Year Ended June 30, 2011**

	December 31, 2011	June 30, 2011
Additions (subtractions) to net assets attributed to:		
Investment income (loss)		
Interest and dividends	148,497	254,518
Net appreciation (depreciation) in fair value of investments	(455,541)	997,241
Other receipts	<u>0</u>	<u>444</u>
	(307,044)	1,252,203
Contributions		
Employer's	<u>305,000</u>	<u>380,000</u>
	(2,044)	<u>1,632,203</u>
Total additions (subtractions)		
Deductions from net assets attributed to:		
Benefits paid to participants	190,386	351,314
Administrative expenses	37,289	84,173
Transfer to Berry Plastics Corporation Defined Benefit Retirement Plan	<u>7,572,160</u>	<u>0</u>
	7,799,835	<u>435,487</u>
Total deductions		
Net increase (decrease)	(7,801,879)	1,196,716
Net assets available for benefits at beginning of period	<u>7,801,879</u>	<u>6,605,163</u>
Net assets available for benefits at end of year	<u><u>0</u></u>	<u><u>7,801,879</u></u>

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

POLY-SEAL RETIREMENT PLAN

STATEMENT OF ACCUMULATED PLAN BENEFITS December 31, 2011

Actuarial present value of accumulated Plan benefits

Vested benefits:

Participants currently receiving benefits

3,016,072

Other participants

4,552,385

7,568,457

Non-vested benefits

16,658

Total actuarial present value of accumulated Plan benefits

7,585,115

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

POLY-SEAL RETIREMENT PLAN

STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS **Six-Month Period Ended December 31, 2011**

Actuarial present value of accumulated Plan benefits at beginning of period	<u>7,384,551</u>
Increase (decrease) during the year attributable to:	
Benefits accumulated	11,211
Interest accumulation	540,667
Benefits paid	<u>(351,314)</u>
Net increase	<u>200,564</u>
Actuarial present value of accumulated Plan benefits at end of year	<u><u>7,585,115</u></u>

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

POLY-SEAL RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2011 and June 30, 2011

Note 1 – Plan Description

The following description of the Poly-Seal (Company) Retirement Plan (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 and Transfer to the Berry Plastics Corporation Defined Benefit Retirement Plan

The Plan is a defined benefit plan, which covers union employees of the Company, a wholly-owned subsidiary of Berry Plastics Corporation, who are members of and whose employment is covered by a collective bargaining agreement with the United Steelworkers of America. Effective June 5, 2009, employees must be employed prior to June 5, 2008 to be eligible. The Plan is subject to the provisions of ERISA. The Plan trustee is Fifth Third Bank (Fifth Third).

Effective April 1, 2010, the Plan's investments were transferred to the Defined Benefit Plans of Berry Plastics Corporation and its Subsidiaries Master Trust (Berry Plastics Master Trust). Additional information regarding the investment composition of the Master Trust as of December 31, 2011 is presented in Note 7.

In December 2011, the Company decided to merge the Plan into Berry Plastics Corporation Defined Benefit Retirement Plan. The scheduled merger date was effective December 31, 2011. The Plan's assets were transferred into the Berry Plastics Corporation Defined Benefit Retirement Plan during various dates from January 26, 2012 through February 6, 2012.

The financial statements cover the six-month period ended December 31, 2011 and the year ended June 30, 2011.

POLY-SEAL RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2011 and June 30, 2011

Note 1 – Plan Description (Continued)

Pension Benefits

Employees are entitled to a monthly pension benefit when they work until normal retirement age (65) or after five years of continuous service, whichever is later. The Plan provides pension benefits to participants currently receiving pension benefits and terminated employees with deferred vested status. The participant's accrued benefit is equal to a stated benefit rate multiplied by the number of years of credited service. The stated benefit rates are as follows:

<u>Retirement Date</u>	<u>Stated Benefit Rate</u>
Prior to April 22, 2001	14.00
April 23, 2001 to April 21, 2002	14.75
April 22, 2002 to April 20, 2003	15.50
April 21, 2003 to April 18, 2004	16.25
April 19, 2004 to April 23, 2006	17.00
April 24, 2006 to April 22, 2007	17.50
April 23, 2007 to April 18, 2009	18.00
April 19, 2009 and after	18.50

The Plan permits early retirement at a reduced benefit when a participant attains age 60 and has completed at least ten years of service. A participant who continues employment beyond the normal retirement date will receive monthly retirement benefits as if they had retired on normal retirement date and may continue to accrue additional benefits until they cease employment or reach age 70 1/2.

Distribution of the value of the participant's account is paid monthly in the form of a life annuity for unmarried participants or a joint and survivor annuity for married participants, unless otherwise elected. The Plan also permits mandatory distributions for terminated participants with the option of a lump-sum payment or rollover to an Individual Retirement Account designated by the Plan sponsor. Participants should refer to the Plan agreement for a complete description of the benefit payment options available.

Death and Disability Benefits

Under the joint and survivor annuity, if a retired employee receiving benefits dies, their beneficiary shall receive the "minimum spouse's death benefit". If a married employee with a vested benefit dies before terminating employment, the surviving spouse will receive an annuity as determined by the Plan, beginning at the earliest retirement age (60). No death benefits for unmarried participants are payable under this Plan.

POLY-SEAL RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2011 and June 30, 2011

Note 2 – Significant Accounting Policies

Basis of Accounting

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

Use of 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 amounts of assets, liabilities, and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated Plan benefits at the date of the financial statements. Actual results could differ from those estimates.

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 7 for discussion of fair value measurements.

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

POLY-SEAL RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2011 and June 30, 2011

Note 2 – Significant Accounting Policies (Continued)

Actuarial Present Value of Accumulated Plan Benefits

Accumulated Plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on Plan compensation and years of credited service. Benefits payable under all circumstances – retirement, death, and termination of employment – are included to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from Plan assets are excluded from accumulated Plan benefits.

The actuarial present value of accumulated Plan benefits, as determined by an actuary from PSA Insurance & Financial Services, is the amount which 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 significant methods and assumptions underlying the actuarial computations of accumulated benefits as of December 31, 2011 and June 30, 2011 are as follows:

Assumed mortality basis	RP 2000 Mortality Table
Assumed asset valuation method	Two-year average of market value
Assumed benefit commencement date	Normal retirement age
Assumed actuarial cost method	Smoothing asset method
Assumed investment return	7.5%

As discussed in Note 1, the Company decided to terminate the Plan and merge the assets into the Berry Plastics Corporation Defined Benefit Retirement Plan. The participants of this Plan will continue to receive benefits as part of the Berry Plastics Corporation Defined Benefit Retirement Plan. The foregoing actuarial assumptions are based on the presumption that the Plan will continue.

POLY-SEAL RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2011 and June 30, 2011

Note 2 – Significant Accounting Policies (Continued)

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

Administrative expenses may be paid by the Company or the Plan at the Company's discretion.

Subsequent Events

The Plan has evaluated subsequent events through October 10, 2012, the date the financial statements were available to be issued.

Reclassification

Certain items in the June 30, 2011 financial statements have been reclassified to conform to the December 31, 2011 classifications.

Recently Issued and Adopted Accounting Standards

Improving Disclosures about Fair Value Measurements

The Financial Accounting Standards Board (FASB) issued ASU 2010-6 "Improving Disclosures about Fair Value Measurements", which requires new disclosures and reasons for transfers of financial assets and liabilities between Levels 1 and 2. This amendment also clarifies that fair value measurement disclosures are required for each class of financial assets and liabilities, and those disclosures should include a discussion of inputs and valuation techniques. It further clarifies that the reconciliation of Level 3 measurements should separately present purchases, sales, issuances, and settlements instead of netting these changes.

With respect to matters other than Level 3 measurements, the amendment was effective for fiscal periods beginning on or after December 15, 2009. The guidance related to Level 3 measurements is effective for periods beginning on or after December 15, 2010 and has been adopted.

Recently Issued Accounting Standards

In May 2011, FASB issued ASU 2011-04 "Updated Accounting Guidance Related to Fair Value Measurements and Disclosures" that result in common fair value measurements and disclosures between accounting principles generally accepted in the United States of America and International Financial Reporting Standards. This guidance includes amendments that clarify the application of existing fair value measurement requirements, in addition to other amendments that change principles or requirements for measuring fair value and for disclosing information about fair value measurements. This guidance is effective for annual periods beginning after December 15, 2011. The Plan is currently evaluating the impact of adoption on its financial statements.

POLY-SEAL RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2011 and June 30, 2011

Note 3 – Funding Policy

The Company has agreed to make contributions to the Plan sufficient to provide the Plan with assets with which to pay pension benefits to Plan participants. The amount of the annual contribution to the Plan and the determination of the estimated accrued obligation for pension benefits are based upon various assumptions made by independent actuaries utilizing the assumptions similar in Note 2.

The Company's contributions for the six-month period ended December 31, 2011 and year ended June 30, 2011 met the minimum funding requirements of ERISA.

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

Note 4 – Plan Termination

As discussed in Note 1, the Company decided to terminate the Plan and merge the assets into the Berry Plastics Corporation Defined Benefit Retirement Plan. The participants of this plan will continue to receive benefits as part of the Berry Plastics Corporation Defined Benefit Retirement Plan.

In the event of Plan termination, 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:

- Benefits for participants, or their beneficiaries, who have been receiving payments for at least three years, or were eligible to retire for that three-year period and would have received benefits if they had retired. 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.
- Vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. Government agency) up to the applicable limitations (discussed subsequently).
- All other vested benefits (that is, vested benefits not insured by the PBGC).
- All non-vested benefits.

After all liabilities have been satisfied, the Company is entitled to the balance of the trust fund, if any.

To the extent that funds are available, benefits will be paid in full in each of the above distribution categories. If sufficient funds are not available to pay all the benefits in a category, then benefits in that category will be paid on a pro rata basis.

POLY-SEAL RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2011 and June 30, 2011

Note 4 – Plan Termination (Continued)

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, 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.

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, which is adjusted periodically, on the amount of the individual's monthly benefit that the PBGC guarantees.

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

POLY-SEAL RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2011 and June 30, 2011

Note 5 – Summary of Financial Data Certified by the Trustee

The following is a summary of the Plan's financial information as of December 31, 2011 and June 30, 2011, and for the six-month period ended December 31, 2011, included throughout the Plan's financial statements and the supplemental schedule, that were prepared by or derived from information provided by the trustee and furnished to the Plan administrator. The Plan administrator has obtained certifications from the trustee that the following assets are complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information which appears throughout the financial statements and the supplemental schedule related to the following assets.

	<u>December 31, 2011</u>	<u>June 30, 2011</u>
<u>Net Assets Available for Benefits Held by Trustee</u>		
Investments	7,227,368	7,602,655
Accrued interest	<u>29,792</u>	<u>29,224</u>
	<u>7,257,160</u>	<u>7,631,879</u>
<u>Statement of Changes in Net Assets Available for Benefits</u>		
Investment income (loss)		
Interest and dividends	148,497	
Net depreciation in fair value of investments	<u>(455,541)</u>	
	<u>(307,044)</u>	

The trustee maintains the Plan's financial data on the modified accrual basis of accounting. Differences between the data summarized above and that included in the accompanying financial statements have resulted from contributions receivable and the transfer of assets not being recorded by the trustee until received.

POLY-SEAL RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2011 and June 30, 2011

Note 6 – Investments

The following presents investments that represent five percent or more of the Plan's net assets.

	<u>December 31, 2011</u>	<u>June 30, 2011</u>
Plan interest in Berry Plastics Master Trust	7,227,368	7,602,655

During the six-month period ended December 31, 2011, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) depreciated in value as follows:

Plan interest in Berry Plastics Master Trust	(229,719)
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Note 7 – Interest in Master Trusts

Interest in the Berry Plastics Master Trust

All of the Plan's investments were in the Berry Plastics Master Trust as of December 31, 2011. The Berry Plastics Master Trust was established for the investments of assets of the Plan and several other Berry Plastics Corporation sponsored retirement plans. Each participating retirement plan has an undivided interest in the Berry Plastics Master Trust. The assets of the Berry Plastics Master Trust are held by Fifth Third Bank.

The value of the Plan's interest in the Berry Plastics Master Trust is based on the beginning of the year value of the Plan's interest plus transfers into the trust, actual contributions and allocated investment income, less actual distributions and allocated administrative expenses. At December 31, 2011, the Plan's interest in the net assets of the Master Trust was approximately 6.9 percent. Investment income and administrative expenses relating to the Berry Plastics Master Trust are allocated to the individual plans based upon average monthly balances invested by each plan.

POLY-SEAL RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2011 and June 30, 2011

Note 7 – Interest in Master Trust (Continued)

Interest in the Berry Plastics Master Trust (Continued)

The following table presents the assets, including investments, of the Berry Plastics Master Trust at December 31, 2011:

Mutual funds	92,065,511
Corporate bonds	12,352,091
	<u>104,417,602</u>
Plan interest in Berry Plastics Master Trust	<u>7,227,368</u>
Investment income (loss) for the Berry Plastics Master Trust is as follows:	
Net depreciation (appreciation) in fair value of investments:	
Mutual funds	(4,926,814)
Corporate bonds	<u>1,995,184</u>
	(2,931,630)
Interest	<u>3,141,146</u>
	<u>209,516</u>

Fair Value Measurements of the Berry Plastics Master Trust

FASB Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, provides the 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 FASB ASC 820 are described as follows:

- | | |
|---------|---|
| 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: |
| | <ul style="list-style-type: none">• Quoted prices for similar assets or liabilities in active markets; |

POLY-SEAL RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2011 and June 30, 2011

Note 7 – Interest in Master Trust (Continued)

Fair Value Measurements of the Berry Plastics Master Trust (Continued)

- 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 specific (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.
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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 are descriptions of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2011 and June 30, 2011.

Corporate bonds: Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual funds: Valued at the quoted net asset value 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.

POLY-SEAL RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2011 and June 30, 2011

Note 7 – Interest in Master Trust (Continued)

The following table sets forth by level, within the fair value hierarchy, the Master Trust's fair value measurements at December 31, 2011.

	Fair Value Measurements at December 31, 2011			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Mutual funds:				
Equity funds	65,243,504			65,243,504
Fixed income funds	26,822,007			26,822,007
Total mutual funds	92,065,511	0	0	92,065,511
Corporate bonds	12,352,091			12,352,091
Total investments at fair value	104,417,602	0	0	104,417,602

Note 8 – Related Party Transactions

Certain Plan investments are shares of mutual funds managed by Fifth Third. Fifth Third is the trustee of the Plan and; therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan (or on behalf of) amounted to \$4,354 for the six-month period ended December 31, 2011, and \$7,959 for the year ended June 30, 2011.

The Company provides certain administrative services at no cost to the Plan.

Note 9 – Tax Status

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated January 26, 2005, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan's administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and; therefore, believe that the Plan is qualified and the related trust is tax-exempt.

POLY-SEAL RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2011 and June 30, 2011

Note 9 – Tax Status (Continued)

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 Plan has taken an uncertain position that more likely than not would be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 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 2008.

Note 10 – 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 estimation 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 11 – Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	<u>December 31, 2011</u>
Net assets available for benefits per the financial statements	0
Due to Berry Plastics Corporation Defined Benefit Retirement Plan	<u>7,572,160</u>
Net assets available for benefits per Form 5500	<u><u>7,572,160</u></u>

Note 12 – Plan Amendment

Effective December 31, 2011, the Plan was amended to approve the merger of the Plan into the Berry Plastics Corporation Defined Benefit Plan.

--- SUPPLEMENTAL SCHEDULE ---

POLY-SEAL RETIREMENT PLAN**EIN# 52-0892112****PLAN 002****ATTACHMENT TO SCHEDULE H, PART IV, LINE 4i****SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

December 31, 2011

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Fair value
	<u>Investments at Fair Value</u>			
*	Berry Plastics Holdings Corporation Bond	Corporate Bond Interest rate - 10.25% through March 1, 2016	523,688	825,075
	The Boeing Company	Corporate Bond Interest rate - 3.75% through November 20, 2016	76,875	76,731
	JP Morgan Chase & Company	Corporate Bond Interest rate - 4.65% through June 1, 2014	75,324	73,914
	Columbia MidCap Index Fund	Mutual Fund	495,251	772,230
	Columbia SmallCap Index Fund	Mutual Fund	270,952	404,684
	Dreyfus Bond Market Index Fund	Mutual Fund	377,050	411,822
	Eaton Vance Index Fund	Mutual Fund	680,000	658,692
	Fidelity Spartan International Index Fund	Mutual Fund	370,885	430,054
*	Fifth Third Equity Index Commingled Fund	Mutual Fund	1,675,489	2,142,239
*	Fifth Third Institutional Money Market Fund	Mutual Fund	224,903	224,903
	Ishares Barclay Tips Bond Fund	Mutual Fund	158,793	175,035
	Vanguard Emerging Market ETF	Mutual Fund	352,326	382,100
	Vanguard Reit ETF	Mutual Fund	139,047	232,000
	Vanguard Short-Term Bond Index Fund	Mutual Fund	403,914	417,889
	Investments at fair value			<u>7,227,368</u>

* Party-in-interest

See independent auditor's report.

October 10, 2012

To the Retirement Plan Committee
Poly-Seal Retirement Plan
P.O. Box 959
Evansville, Indiana 47706

SUBJECT: For the Period Ended December 31, 2011

In planning and performing our audit of the financial statements of the Poly-Seal Retirement Plan (Plan) as of and for the period ended December 31, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered the Plan's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and; therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles generally accepted in the United States of America such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected.

To the Retirement Plan Committee
Poly-Seal Retirement Plan
Page 2
October 10, 2012

The following is a description of an identified control deficiency that we determined did not constitute a significant deficiency or material weakness:

**TAX WITHHOLDING FORMS AND SUPPORT FOR BENEFIT
PAYMENTS**

During the course of the benefit payment testing, it was noted for John Harvey that there was no Form W-4P on file. Additionally, the beneficiaries of three former participants: Betty Hess, Emily Keen, and Bessie Stark; began receiving death benefits during the year; however, there was no supporting documentation to indicate those benefits should have begun.

We recommend that adequate and complete distribution forms be kept on file including the most recent tax withholding election forms. In addition, a complete file should be maintained for all participants receiving benefits and that all information updates are communicated with all third party administrators.

We appreciate the opportunity to provide professional services to you and to present this observation for your consideration. We welcome the opportunity to discuss this recommendation further and to provide assistance in its implementation at your request.

Draft

For Discussion Purposes Only

HARDING, SHYMANSKI & COMPANY, P.S.C.
Certified Public Accountants and Consultants

tfh

pc: Mr. Mark Miles
Ms. Debbie Jochim

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment 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

2011**This Form is Open to Public
Inspection**

For calendar plan year 2011 or fiscal plan year beginning 07/01/2011 and ending 12/31/2011

▶ **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.

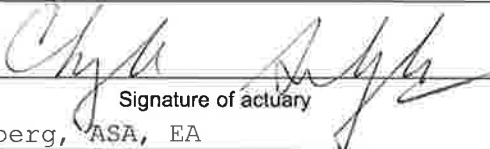
A Name of plan Poly Seal Retirement Plan	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Poly Seal, LLC	D Employer Identification Number (EIN) 52-0892112
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I Basic Information

1 Enter the valuation date: Month <u>7</u> Day <u>1</u> Year <u>2011</u>		
2 Assets:		
a Market value	2a	7,797,401
b Actuarial value	2b	7,034,227
3 Funding target/participant count breakdown:	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 129	3,719,935
b For terminated vested participants	3b 121	2,009,441
c For active participants:		
(1) Non-vested benefits	3c(1)	19,846
(2) Vested benefits	3c(2)	4,225,088
(3) Total active	3c(3) 246	4,244,934
d Total	3d 496	9,974,310
4 If the plan is in at-risk status, check the box and complete lines (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 in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5 Effective interest rate	5	5.63 %
6 Target normal cost	6	19,505

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		10/14/2012
	Signature of actuary	Date
Cheryl A. Salzberg, ASA, EA	Type or print name of actuary	11-03244
		Most recent enrollment number
CBIZ Benefits & Insurance Services	Firm name	(443) 259-3229
9755 Patuxent Woods Drive		Telephone number (including area code)
Suite 200		
Columbia MD 21046	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) 2011
v.012611

POLY-SEAL RETIREMENT PLAN**EIN/PN: 52-0892112 / 002****ATTACHMENT TO SCHEDULE SB, LINE 19
DISCOUNTED EMPLOYER CONTRIBUTIONS**

<u>Date of Contribution</u>	<u>Contribution</u>	<u>Discount Rate</u>	<u>Discounted Contribution</u>
10/13/2011	90,000	5.63%	88,607
01/12/2012	90,000	5.63%	87,406
09/01/2012	125,000	5.63%	117,229
	305,000		293,242

Schedule SB, line 26 - Schedule of Active Participant Data

YEARS OF CREDITED SERVICE

Attained Age	Under 1 Avg. No. Comp		1 To 4 Avg. No. Comp		5 To 9 Avg. No. Comp		10 To 14 Avg. No. Comp		15 To 19 Avg. No. Comp		20 To 24 Avg. No. Comp		25 To 29 Avg. No. Comp		30 To 34 Avg. No. Comp		35 To 39 Avg. No. Comp		40 & Up Avg. No. Comp	
Under 25	0	0	6	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	2	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	2	0	3	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	1	0	5	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0
40 to 44	0	0	0	0	2	0	3	0	3	0	7	0	1	0	0	0	0	0	0	0
45 to 49	0	0	3	0	8	0	4	0	3	0	5	0	2	0	2	0	0	0	0	0
50 to 54	0	0	4	0	11	0	8	0	7	0	17	0	0	0	10	0	0	0	0	0
55 to 59	0	0	4	0	13	0	16	0	10	0	8	0	2	0	8	0	4	0	0	0
60 to 64	0	0	2	0	6	0	9	0	3	0	8	0	2	0	4	0	1	0	1	0
65 to 69	0	0	1	0	2	0	3	0	0	0	2	0	0	0	0	0	0	0	0	0
70 & Up	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0

Name of plan: Poly Seal Retirement Plan
Plan sponsor's name: Poly Seal, LLC

Plan number: 002
EIN: 52-0892112

POLY-SEAL RETIREMENT PLAN

EIN/PN: 52-0892112/002

SCHEDULE SB, PART V-STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS**A. Description of Actuarial Cost Method Used for Funding Purposes**

Target Liability, equal to the present value of benefits accrued to date of valuation, is determined in accordance with the assumptions described below. Target Normal Cost is the present value of benefits expected to be earned during the plan year being valued, also based on the assumptions described below. Any unfunded Target Liability is, subject to transition rules, amortized over a seven year period to the extent that such unfunded exceeds the total remaining unfunded liabilities from prior years that are being amortized. If the current unfunded Target Liability is less than the total remaining unfunded liabilities from prior years that are still being amortized, then such remaining unfunded liabilities will be reduced so that their total will not exceed the current unfunded Target Liability. Total minimum required contribution is equal to the Target Normal Cost plus the amortization payments required of unfunded Target Liabilities.

B. Actuarial AssumptionsInterest:Based on July 1st rates:

First five years:	2.18%
Next 15 years:	5.36%
Thereafter:	6.33%

Mortality:RP 2000 mortality table projected to 2011.
Male and Female rates.Lump Sums:

All participants assumed to take annuities.

Withdrawal:Table T-5 of the Actuary's Pension Handbook; representative rates are:

<u>Age:</u>	<u>25</u>	<u>40</u>	<u>55</u>
	7.72%	5.15%	0.94%

Retirement Age:

All participants assumed to retire at normal retirement date.

New Entrants:

None assumed.

POLY-SEAL RETIREMENT PLAN

EIN/PN: 52-0892112/002

SCHEDULE SB, PART V-STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS
(continued)

<u>Excluded Employees:</u>	No participants excluded from the valuation.
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<u>Rehire of Terminated Employees:</u>	No rehires assumed.
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<u>Expenses:</u>	None assumed.
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<u>Asset Valuation:</u>	Actuarial value of assets based on averaging over two years. Two-thirds of investment gain/loss for immediately preceding year and one-third of gain/loss for year prior to that are used to adjust the market value as of the beginning of the plan year.
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POLY-SEAL RETIREMENT PLAN

EIN/PN: 52-0892112/002

SCHEDULE SB, PART V - SUMMARY OF PLAN PROVISIONS

GENERAL

<u>TYPE OF PLAN:</u>	Defined Benefit Pension Plan
<u>PLAN SPONSOR:</u>	Poly-Seal (Berry Plastics), LLC
<u>PLAN ADMINISTRATOR:</u>	Administrative Committee
<u>TRUSTEE:</u>	Fifth Third Bank
<u>IDENTIFICATION NUMBERS:</u>	
EMPLOYER	52-0892112
TRUST	31-6854434
PLAN	002
<u>EFFECTIVE DATE OF PLAN:</u>	July 1, 1979
<u>EFFECTIVE DATE OF MOST RECENT AMENDMENT:</u>	June 1, 2009 (plan frozen as to future entrants and benefit accruals after June 5, 2009).
<u>ENTRY DATE:</u>	January 1, July 1
<u>VALUATION DATE:</u>	July 1
<u>PLAN YEAR:</u>	July 1 – June 30
<u>FISCAL YEAR:</u>	July 1 – June 30

DEFINITIONS

<u>COMPENSATION:</u>	Total compensation paid for the calendar year ending within the plan year, with elective deferrals under IRC §§125 and 401(k) added back, subject to maximum statutory limitation.
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POLY-SEAL RETIREMENT PLAN

EIN/PN: 52-0892112/002

SCHEDULE SB, PART V - SUMMARY OF PLAN PROVISIONS

(continued)

AVERAGE COMPENSATION:

Not applicable.

YEAR OF SERVICE:

Twelve-month period during which employee is a Union employee during entire period. Measuring period: plan year, except employment year used for benefit purposes.

For benefit accrual purposes, if one hour of service is worked in twelfth month of employment year, then treated as employed during entire year.

ELIGIBILITY AND PARTICIPATION

ELIGIBILITY REQUIREMENTS:

Minimum age: None.

Service requirement: None.

Must be member of United Steelworkers of America Local 6972.

Enter plan on first day of eligible employment.

No entrants after June 5, 2009 (plan frozen).

RE-HIRES:

Enter immediately after re-employment if prior participant; if not prior participant, must meet eligibility requirements.

If benefits in pay status, no cessation of payments.

FUNDING OF PLAN

COMPANY CONTRIBUTIONS:

Amount required to meet annual funding standards of IRS, as determined by plan actuary.

POLY-SEAL RETIREMENT PLAN

EIN/PN: 52-0892112/002

SCHEDULE SB, PART V - SUMMARY OF PLAN PROVISIONS

(continued)

<u>PARTICIPANT CONTRIBUTIONS:</u>	None allowed.
<u>ROLLOVER CONTRIBUTIONS:</u>	Permitted.
<u>FORFEITURES:</u>	Used to reduce employer contributions.

PLAN BENEFITS

<u>NORMAL RETIREMENT BENEFITS:</u>	<p>Eligibility at termination of employment at or after age 65.</p> <p>Formula: Effective April 22, 2006, \$17.50 multiplied by all Years of Benefit Service. Effective April 21, 2007, this increased to \$18.00. Effective April 19, 2009, this increased to \$18.50.</p> <p>Benefit computed as a life annuity.</p>
<u>EARLY RETIREMENT BENEFITS:</u>	<p>Eligibility at earlier of age 60 with 10 years of service.</p> <p>Accrued benefit is based on actual Years of Benefit Service and benefit rate in effect at retirement. Benefit reduced by ½% for each month that benefits commence early.</p>
<u>POSTPONED RETIREMENT BENEFITS:</u>	<p>Normal retirement benefit commences at Normal Retirement Date while employed. This is adjusted each year for additional accrual, but reduced by actuarial equivalent of benefit paid during year.</p>

POLY-SEAL RETIREMENT PLAN

EIN/PN: 52-0892112/002

SCHEDULE SB, PART V - SUMMARY OF PLAN PROVISIONS

(continued)

DISABILITY BENEFITS:

Determined as if employment continued at current rate of pay until earlier of Normal Retirement Date or date benefits commence.

TERMINATION OF EMPLOYMENT BENEFITS:

Vesting schedule:

<u>Years of Service</u>	<u>Percent Vested</u>
Less than 5	0%
5 or more	100%

Commencement of benefits at Normal Retirement Date, unless value of vested benefit not more than \$5,000 in which case paid as soon as is practicable following end of plan year of employment termination.

DEATH BENEFITS:

If married on date of death, surviving spouse entitled to 50% of vested benefit payable to participant under joint and 50% survivor option determined as of date of death. Participant must be vested or at least age 60.

PAYMENT OF BENEFITS

NORMAL FORM OF BENEFIT:

Life annuity for non-married participants; actuarially equivalent joint and 50% annuity for married participants.

OPTIONAL FORMS OF BENEFIT:

Life annuity; joint and 50% survivor annuity.

OPTIONAL FORMS OF BENEFIT:

Benefit options based on the GAM71 Mortality Table (Male rates) both before and after retirement and 6% interest.

POLY-SEAL RETIREMENT PLAN
EIN/PN: 52-0892112 / 002

ATTACHMENT TO SCHEDULE SB, LINE 32:
SCHEDULE OF AMORTIZATION BASES

<u>Type of Base</u>	<u>Date Established</u>	<u>Number of Remaining Payments</u>	<u>Amortization Amount</u>	<u>Value of Remaining Installments</u>
Shortfall	07/01/2008	4	\$ 52,617	\$ 203,828
Shortfall	07/01/2009	5	187,221	897,005
Shortfall	07/01/2010	6	81,169	451,412
Shortfall	07/01/2011	7	220,557	1,387,838
			\$ 541,564	\$ 2,940,083

NOTE Amortization amount prorated by 1/2 for short plan year

POLY-SEAL RETIREMENT PLAN**2011 FORM 5500****Schedule H, Line 4i - Schedule of Assets (Held at End of Year)****EIN: 52-0892112****Plan #: 002**

Descriptor Identity

of Asset	of Issue	Units	Cost	Market Value
Cash				
	ACCRUED INCOME		29,791.84	29,791.84
	CASH		0.49	0.49
	FIFTH THIRD INST MONEY MKT	224903.000	224,903.00	224,903.00
			254,695.33	254,695.33
Corporate Bonds				
	BERRY PLASTICS 10.25%, 03/01/16 *	855000.000	523,687.50	825,075.00
	JP MORGAN CHASE 4.65 6/1/14	70000.000	75,324.20	73,912.30
	BOEING CO 3.75 11/20/16	70000.000	76,875.40	76,730.50
			675,887.10	975,717.80
Collective Trust				
	FIFTH THIRD EQY IND COM FD	75697.490	1,675,488.50	2,142,239.45
			1,675,488.50	2,142,239.45
Mutual Funds				
	DREYFUS BOND MKT IND BASIC	37506.520	377,050.33	411,821.51
	EATON VANCE MUT FDS TR	74766.380	680,000.00	658,691.78
	ISHARES BARCLAYS TIPS BOND FD	1500.000	158,792.65	175,035.00
	VANGUARD SHORT-TERM #132/SIG	39386.360	403,913.66	417,889.32
	COLUMBIA MIDCAP IND FD-Z	72373.970	495,250.68	772,230.22
	COLUMBIA SMALLCAP IND-Z	24721.040	270,951.90	404,683.54
	VANGUARD EMERG MKTS ETF	10000.000	352,326.33	382,100.00
	VANGUARD REIT ETF	4000.000	139,047.34	232,000.00
	FIDELITY SPARTAN INTL FA	14455.600	370,885.01	430,054.22
			3,248,217.90	3,884,505.59
Total			5,854,288.83	7,257,158.17