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 01/01/2011 and ending 12/31/2011

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
ROCK-TENN COMPANY 401K RETIREMENT SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 018

1c Effective date of plan 10/01/1997

2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan)

ROCK-TENN COMPANY

504 THRASHER STREET
NORCROSS, GA 30071

2b Employer Identification Number (EIN) 62-0342590

2c Sponsor's telephone number 770-448-2193

2d Business code (see instructions) 322200

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2012	JOHN STAKEL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2012	JOHN STAKEL
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
ROCK-TENN ADMINISTRATIVE COMMITTEE

504 THRASHER STREET
NORCROSS, GA 30071

3b Administrator's EIN
62-0342590

3c Administrator's telephone number
770-448-2193

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

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	8293
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**	7186
b	Retired or separated participants receiving benefits	**6b**	37
c	Other retired or separated participants entitled to future benefits	**6c**	1069
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	8292
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	6
f	Total. Add lines **6d** and **6e**	**6f**	8298
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	7373
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	543
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 2K 2S 2T 3H

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

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

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

A Name of plan
ROCK-TENN COMPANY 401K RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 018

C Plan sponsor's name as shown on line 2a of Form 5500
ROCK-TENN COMPANY

D Employer Identification Number (EIN)
62-0342590

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

THE VANGUARD GROUP, INC.

23-1945930

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

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

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

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

THE VANGUARD GROUP, INC.

23-1945930

(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?
15 16 25 26 37 52	NONE	271465	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [ ]

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

QDRO CONSULTANTS COMPANY

34-1820650

(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?
15	NONE	5100	Yes [X] No [ ]	Yes [X] No [ ]	0	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
THE VANGUARD GROUP	99	0

(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.
ARTISAN FUNDS 30-0551775	7 BASIS POINTS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2011

This Form is Open to Public Inspection.

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

A Name of plan
ROCK-TENN COMPANY 401K RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 018

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
ROCK-TENN COMPANY

D Employer Identification Number (EIN)
62-0342590

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

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD RETIREMENT SAVINGS TRUST

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103 12 IE at end of year (see instructions)
23-2186884-022	C	67748247

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

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

A Name of plan
ROCK-TENN COMPANY 401K RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 018

C Plan sponsor's name as shown on line 2a of Form 5500
ROCK-TENN COMPANY

D Employer Identification Number (EIN)
62-0342590

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)	402067	313193
(2) Participant contributions	1b(2)	0	668225
(3) Other	1b(3)	582004	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	9356176	12539862
(9) Value of interest in common/collective trusts	1c(9)	61266098	67748247
(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)	280747882	279401355
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	352354227	360670882
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	352354227	360670882

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)	10185165	
(B) Participants	2a(1)(B)	24148484	
(C) Others (including rollovers)	2a(1)(C)	1646626	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		35980275
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	547536	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		547536
(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)	6425567	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		6425567
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		2528826
(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)		-7877303
c Other income	2c		14943
d Total income. Add all **income** amounts in column (b) and enter total	2d		37619844
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	28388522	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	12039	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		28400561
f Corrective distributions (see instructions)	2f		35491
g Certain deemed distributions of participant loans (see instructions)	2g		11107
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	221393	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		221393
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		28668552
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		8951292
l Transfers of assets:			
(1) To this plan	2l(1)		664922
(2) From this plan	2l(2)		1299559

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: MOORE COLSON & COMPANY, P.C. **(2)** EIN: 58-1653941

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		10000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n		X	

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

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)
SOUTHERN CONTAINER CORP. EMPLOYEES 401K PLAN	62-0342590	025

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.

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

A Name of plan
ROCK-TENN COMPANY 401K RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 018

C Plan sponsor's name as shown on line 2a of Form 5500
ROCK-TENN COMPANY

D Employer Identification Number (EIN)
62-0342590

Part I Distributions

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

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

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

EIN(s): 23-2186884

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3**

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

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

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

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

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

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

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**

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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):

ROCK-TENN COMPANY
401(k) RETIREMENT SAVINGS PLAN

FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT

AS OF DECEMBER 31, 2011 AND 2010
AND FOR THE YEAR ENDED
DECEMBER 31, 2011

ROCK-TENN COMPANY 401(k) RETIREMENT SAVINGS PLAN

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* Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

moore colson

INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee
Rock-Tenn Company 401(k) Retirement Savings Plan

We were engaged to audit the accompanying statements of net assets available for benefits of Rock-Tenn Company 401(k) Retirement Savings Plan (the "Plan") as of December 31, 2011 and 2010, and the related statement of changes in net assets available for benefits for the year ended December 31, 2011, and the supplemental Schedule H, Part IV, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2011. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Vanguard Fiduciary Trust Company, the Trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the Trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the Trustee as of and for the years ended December 31, 2011 and 2010, that the information provided to the Plan administrator by the Trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The supplemental schedule is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the financial statements and 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Marietta, Georgia
October 12, 2012

Moore, Colson + Company, P.C.

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insight.
growth.

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ROCK-TENN COMPANY 401(k) RETIREMENT SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2011 AND 2010

	2011	2010
ASSETS		
INVESTMENTS AT FAIR VALUE:		
Mutual funds	$ 279,401,355	$ 280,747,882
Common/collective trust	67,748,247	61,266,098
Total investments at fair value	347,149,602	342,013,980
RECEIVABLES:		
Participant contributions	668,225	-
Employer contributions	313,193	402,067
Corrective contribution (Note 9)	-	582,004
Notes receivable from participants	12,550,969	9,356,176
Total receivables	13,532,387	10,340,247
NET ASSETS AVAILABLE FOR BENEFITS AT FAIR VALUE	360,681,989	352,354,227
ADJUSTMENT FROM FAIR VALUE TO CONTRACT VALUE FOR FULLY BENEFIT - RESPONSIVE INVESTMENT CONTRACTS	(3,137,176)	(2,412,542)
NET ASSETS AVAILABLE FOR BENEFITS	$ 357,544,813	$ 349,941,685

See notes to financial statements.

ROCK-TENN COMPANY 401(k) RETIREMENT SAVINGS PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2011

ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Interest and dividends	$ 8,229,759
Contributions:	
Participants	24,148,484
Employer	10,185,165
Rollovers	1,646,626
Total contributions	35,980,275
Interest from notes receivable from participants	547,536
Total additions	44,757,570
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Net depreciation in fair value of investments	7,862,360
Withdrawals and payments to participants	28,424,013
Administrative expenses	233,432
Total deductions	36,519,805
NET INCREASE	8,237,765
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF THE YEAR	349,941,685
ASSETS TRANSFERRED FROM QUALIFIED PLANS	664,922
ASSETS TRANSFERRED TO QUALIFIED PLANS	(1,299,559)
NET ASSETS AVAILABLE FOR BENEFITS, END OF THE YEAR	$ 357,544,813

See notes to financial statements.

ROCK-TENN COMPANY 401(k) RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2011 AND 2010
AND FOR THE YEAR ENDED DECEMBER 31, 2011

1. DESCRIPTION OF PLAN

The following description of the Rock-Tenn Company 401(k) Retirement Savings Plan (the "Plan") provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

A. General

Rock-Tenn Company and participating subsidiaries (collectively the "Company") or ("Plan Sponsor") is the sponsor and administrator of the Plan. The Plan became effective on October 1, 1997 as the "Rock-Tenn Company 401(k) Retirement Savings Plan for Salaried and Non-Union Hourly Employees" and was amended and restated effective July 15, 2010, at which time the name of the Plan was changed to the "Rock-Tenn Company 401(k) Retirement Savings Plan" and the following defined contribution plans were merged with and into the Plan: (i) the Rock-Tenn Company 401(k) Retirement Savings Plan for Certain Wage Hour Employees, (ii) the Rock-Tenn Company 401(k) Retirement Savings Plan for Certain Collectively Bargained Employees, (iii) the Southern Container Corp. Manufacturing Employees 401(k) Pension Plan and (iv) the Solvay Paperboard LLC Plan. The Plan is a defined contribution plan and is intended to provide retirement benefits for eligible employees of the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

B. Administration

Plan assets are held under contract by Vanguard Fiduciary Trust Company (the "Trustee"), which maintains individual accounts reflecting each participant's respective interest in the value of the Plan's net assets. Certain administrative functions are performed by employees of the Company. These employees did not receive compensation from the Plan.

1. DESCRIPTION OF PLAN (Continued)

C. Eligibility

In general, employees are eligible to participate in the Plan after reaching age 18 and having completed a minimum service period of two months. Temporary employees are eligible to participate after reaching age 18 and completing 1,000 hours of service in 12 month period. Collectively bargained employees, as defined by the Plan, are eligible to participate after reaching age 18 and having completed a minimum service period of one year, subject to certain exclusions stated in the Plan document. An employee's service with a predecessor employer acquired by or merged with the Company or service with RTS Packaging Services, LLC, will be taken into account for the purposes of determining an employee's eligibility to participate in the Plan. Once eligible, certain participants are automatically enrolled in the Plan with a deferral percentage of 3% of eligible compensation (2% for participants whose enrollment commenced prior to June 20, 2010) unless the participant 1) elects not to participate in the Plan or 2) elects a different deferral percentage. Subsequently, the deferral percentage for automatically enrolled participants is automatically increased 1% annually up to a maximum deferral percentage of 10%, unless the participant 1) elects not to participate in the automatic increase or 2) elects a different deferral percentage maximum.

D. Contributions

Participants may make before-tax or Roth contributions of up to 75% of eligible compensation, as defined by the Plan, to the Plan through salary deferrals, subject to certain maximum limitations under the Internal Revenue Code ("IRC"). Participants who have or will attain age 50 on or before the end of the year are eligible to make catch-up contributions to the Plan. Employees can request to make a rollover contribution to the Plan before meeting the participation requirement of the Plan. For each pay period that a participant makes contributions to the Plan, the Company makes a matching contribution. Matching contributions for the participants that are not a part of a collectively bargained agreement are based on whether a participant also accrues benefits under the Company's pension plan ("Pension"). For those participants who accrue benefits under the Pension, the matching contribution is 50% of the participant's contribution up to 6% of eligible compensation for such pay period. For former Southern Container Corp. Manufacturing 401(k) participants, Solvay Paperboard, LLC 401(k) participants, and those participants who do not accrue benefits under the Pension, the matching contribution is 100% of the participant's contribution up to 4% of eligible compensation. Prior to July 15, 2010, the matching contributions were 100% up to 2%, 50% next 2% for former Southern Container Corp. Manufacturing 401(k) participants. Prior to July 15, 2010, the matching contributions were 100% up to 3%, 50% next 2% for participants who do not accrue under the Pension.

1. DESCRIPTION OF PLAN (Continued)

D. Contributions (Continued)

Matching contributions for participants that are part of a collectively bargained agreement are in accordance with the respective contract with each bargaining unit. Employer matching contributions range from 25% to 100% of the participant's contribution, based on the participant's union affiliation, for each pay period up to a maximum of 6% of eligible compensation.

The Plan has a discretionary profit sharing contribution for all current employees working at the Solvay Mill. Allocation of this discretionary contribution is based on a percentage of the annual eligible compensation of each eligible participant. Employees are eligible to receive profit sharing contributions if they have worked 1,000 hours during the year and are employed on the last day of the year. The discretionary profit sharing contribution was $373,861 and $402,067 for the years ended December 31, 2011 and 2010, respectively.

E. Participants' Accounts

Participants may designate the investment funds into which contributions can be deposited. Each participant's account is credited with (i) the participant's 401(k) contribution, (ii) the Company's contribution, and (iii) the participant's account earnings. Each participant's account is charged with (i) withdrawals, (ii) the participant's account losses, and (iii) an allocation of administrative expenses. The benefit to which a participant is entitled is the participant's vested account balance.

F. Vesting

Participants vest immediately in their voluntary contributions and actual earnings thereon. Vesting in the Company's contributions and earnings is based on years of service. Generally, a participant's account is fully vested after three years of credited service or other events, as defined by the Plan. Certain participant accounts transferred into the Plan from merged plans vest over periods exceeding three years.

G. Forfeitures

Forfeitures of non-vested benefits are used to pay general administrative expenses of the Plan, restore account balances for re-employed employees, and/or to offset employer matching contributions. Forfeitures of $567,336 and $131,924 were used by the Plan for the years ended December 31, 2011 and 2010, respectively. Forfeitures of $59,218 were available for future use at December 31, 2011.

1. DESCRIPTION OF PLAN (Continued)

H. Withdrawals and Payments of Benefits

Participants can elect to receive payment of their vested account balance as soon as practicable after employment is terminated or after becoming disabled. Participants may have their account paid directly to them net of appropriate taxes and penalties (as applicable) or transferred in a direct rollover to another qualified plan or individual retirement account without taxes or penalties.

In general, the Plan also provides for withdrawals by a participant from his or her contribution account prior to retirement either upon the attainment of age 59½, disability, a hardship withdrawal, a rollover withdrawal, or upon termination of the Plan without establishment of a successor plan.

I. Notes Receivable from Participants

Participants may borrow from their accounts a minimum of $1,000, up to a maximum equal to the lesser of 50 percent of their vested account balance or $50,000. The loans are secured by the balance in the participant's account, are repaid through payroll deductions over a period not to exceed five years unless the loan is made in connection with the purchase of a principal residence, and bear reasonable rates of interest (3.25% to 10.50% at December 31, 2011) agreed upon at the date of signing the loan application.

J. Plan Termination

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become fully vested in their account balances, and the assets of the Plan will be distributed to the participants in accordance with the Plan provisions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The financial statements of the Plan have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles ("GAAP").

B. Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received from the sale of an asset or paid to transfer a liability in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. See Note 4 for discussion of fair value measurements. Net appreciation (depreciation) in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the period.

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

Management fees and operating expenses charged to the Plan for investments in mutual funds are deducted from income earned on a daily basis and are not separately reflected. Consequently, these management fees and operating expenses are reflected as a reduction of investment return for such investments.

In accordance with GAAP, investment contracts held by a defined-contribution plan are required to be reported at fair value. However, for fully benefit-responsive insurance contracts, contract value is a relevant measurement as it is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan does invest in fully benefit-responsive investment contracts through the Vanguard Retirement Savings Master Trust. The investments are primarily contracts that are issued by insurance companies and commercial banks and in contracts that are backed by high-quality bonds, bond trusts and bond mutual funds.

Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. Contract value represents contributions made to the fund, plus earnings, less participant withdrawals. As required by GAAP, the statements of net assets available for benefits present the fair value of the investment in contracts, as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Notes Receivable from Participants

Loans to participants are reported at their unpaid principal balances, plus any accrued but unpaid interest.

D. Administrative Expenses

Certain administrative expenses are paid by the Plan, as allowed by the Plan document. Recordkeeping fees are paid by plan participants and all other expenses are paid by the Plan Sponsor.

E. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, credit, and overall market volatility. 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 participant's account balances and the amounts reported in the statement of net assets available for benefits.

F. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

G. Payment of Benefits

Benefit payments are recorded when distributed.

3. INVESTMENTS

The following presents investments that represent 5% or more of the Plan's net assets available for benefits at December 31:

	2011	2010
Vanguard 500 Index Fund Investor Shares	$ 56,394,439	$ 57,768,360
Vanguard Target Retirement 2015 Fund	24,097,598	24,869,052
Vanguard Target Retirement 2025 Fund	29,672,809	29,027,135
Vanguard Target Retirement 2035 Fund	19,669,054	19,168,042
Vanguard Total International Stock Index Fund Investor Shares	17,831,946*	22,228,231
Vanguard Mid-Cap Index Fund Investor Shares	17,822,196*	20,239,572
Vanguard Retirement Savings Master Trust (at contract value)	64,611,071	58,853,556

* Fund does not represent more than 5 percent of the Plan's net assets available for benefits

For the year ended December 31, 2011, net depreciation (including gains and losses on investments bought and sold, as well as held during the year) in the Plan's investments of $7,862,360 was related to mutual funds.

As described in Note 2, because the guaranteed investment contract is fully benefit-responsive, the common/collective trust is included in the financial statements at contract value as reported to the Plan by Vanguard Fiduciary Trust Company. There are no reserves against the common/collective trust for credit risk of the contract issuer or otherwise. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investments at contract value.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Specific coverage provided by each contract may be different from each issuer and can be found in the contract of the common/collective trust. Examples of such events include the following: (1) amendments to the Plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the plan, or (4) the failure of the trust to quality for exemption from federal income taxes or any required prohibited transaction exemption under the Employee Retirement Income Security Act of 1974. The average yields of the Vanguard Retirement Savings Master Trust were as follows for the years ended December 31, 2011 and 2010:

	2011	2010
Based on actual earnings	3.09%	3.36%
Based on interest rate credited to participants	2.68%	3.01%

4. FAIR VALUE MEASUREMENTS

The FASB has established a framework for measuring fair value. The 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 are described below:

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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.

4. FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2011:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Value
Mutual funds[(a)]:				
Fixed income funds	$ 30,539,310	$ -	$ -	$ 30,539,310
Balanced funds	107,968,087	-	-	107,968,087
Large Cap funds	85,248,231	-	-	85,248,231
Mid Cap funds	17,822,196	-	-	17,822,196
Small Cap funds	14,533,993	-	-	14,533,993
International funds	23,289,538	-	-	23,289,538
Total mutual funds	279,401,355	-	-	279,401,355
Common/collective trust[(b)]	-	67,748,247	-	67,748,247
Total assets at fair value	$ 279,401,355	$ 67,748,247	$ -	$ 347,149,602

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Value
Mutual funds[(a)]:				
Fixed income funds	$ 28,188,068	$ -	$ -	$ 28,188,068
Balanced funds	101,998,589	-	-	101,998,589
Large Cap funds	86,986,689	-	-	86,986,689
Mid Cap funds	20,239,572	-	-	20,239,572
Small Cap funds	14,923,837	-	-	14,923,837
International funds	28,411,127	-	-	28,411,127
Total mutual funds	280,747,882	-	-	280,747,882
Common/collective trust[(b)]	-	61,266,098	-	61,266,098
Total assets at fair value	$ 280,747,882	$ 61,266,098	$ -	$ 342,013,980

(a) Mutual funds are valued using the Net Asset Value ("NAV") of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The NAV is a quoted price in an active market and classified within level 1 of the valuation hierarchy.

(b) The common/collective trust is valued using the NAV of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The NAV is classified within level 2 of the valuation hierarchy because the NAV's unit price is quoted on a private market that is not active; however, the unit price is based on underlying investments which are traded on an active market. There are currently no redemption restrictions on this investment.

5. INFORMATION CERTIFIED BY TRUSTEE

For the years ended December 31, 2011 and 2010, the Plan administrator elected, as permitted by Section 2520.103 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, to have certain financial information certified by the Trustee, Vanguard Fiduciary Trust Company. The following information included in the Plan's December 31, 2011 and 2010 financial statements was prepared by the Trustee and furnished to the Plan administrator.

	2011	2010
Statements of net assets available for benefits:		
Investments:		
Mutual funds	$279,401,355	$280,747,882
Common/collective trust (at contract value)	64,611,071	58,853,556
Notes receivable from participants	12,550,969	9,356,176
Statement of changes in net assets available for benefits:		
Interest and dividends	8,229,759	
Net depreciation in fair value of investments	(7,862,360)	
Interest from notes receivable from participants	547,536	

6. INCOME TAX STATUS

The Plan has received a determination letter from the Internal Revenue Service dated July 29, 2002, stating that the Plan is qualified under Section 401(a) of the IRC and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. Since receiving the determination letter, the Plan has undergone various amendments. The plan administrator and Plan's tax counsel believe that the Plan was designed and operated in compliance with the applicable requirements of the IRC and has no income subject to unrelated business income tax. Therefore, no provision for income taxes has been included in the Plan's financial statements.

U.S. GAAP requires 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 not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions take by the Plan and has concluded that as of December 31, 2011, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. 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 by tax authorities for years prior to December 31, 2008.

7. PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by the Trustee. Transactions involving these investments qualify as party-in-interest transactions. In addition, the Trustee receives investment management fees related to these funds prior to any funds being allocated to investment earnings or losses. Party-in-interest transactions also include loans made to participants. Such transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

8. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2011 and 2010 to Form 5500:

	2011	2010
Net assets available for benefits per the financial statements	$ 357,544,813	$ 349,941,685
Add: Adjustment from fair value to contract value for interest in common/collective trust relating to fully benefit-responsive investment contracts	3,137,176	2,412,542
Less: Deemed distributions of participant loans	(11,107)	-
Net assets available for benefits per Form 5500	$ 360,670,882	$ 352,354,227

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements for the year ended December 31, 2011 to net income per Schedule H of the Form 5500:

Net increase in net assets available for benefits per the financial statements	$ 8,237,765
Less: Changes in adjustment from fair value to contract value for interest in common/collective trust relating to fully benefit-responsive investment contracts	724,634
Less: Deemed distributions of participant loans	(11,107)
Net income per Schedule H of Form 5500	$ 8,951,292

9. CORRECTIVE CONTRIBUTION

During 2010, the Plan Sponsor became aware of certain annual increases in participants' deferral rates that were not automatically implemented as scheduled by Vanguard during the year ended December 31, 2009. In addition and as a result, certain matching contributions that would have been made if the scheduled deferral rate increases had been timely implemented also failed to be remitted to participants' accounts. To remedy this oversight, Vanguard implemented an IRS-approved correction whereby Vanguard made a corrective contribution to the Plan for the missed deferrals, lost matching contributions, and lost earnings thereon. The corrective contribution, totaling $582,004, was deposited into the Plan in March 2011. Additionally, a special automatic deferral rate increase was implemented for certain affected participants.

10. SUBSEQUENT EVENTS

On April 1, 2012, the Glenmark Industries, Inc. Employees' Profit Sharing Plan was merged with and into the Plan. In connection with the merger, the Plan received assets totaling approximately $5,494,000.

On October 1, 2012, the Southern Container Corp. Employees' 401(k) Plan, Smurfit-Stone Container Corporation Hourly Savings Plan, Smurfit-Stone Container Corporation Savings Plan, Jefferson Smurfit Corporation Hourly Savings Plan, and St. Laurent Paperboard Hourly Savings Plan merged with and into the Plan. Concurrent with the mergers, the Plan changed trustees to Wells Fargo Bank, N.A.

The Plan has evaluated subsequent events through October 12, 2012, the date which the financial statements were available to be issued, and there are no other disclosable events.

SUPPLEMENTAL SCHEDULE

ROCK-TENN COMPANY 401(k) RETIREMENT SAVINGS PLAN
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
FORM 5500, SCHEDULE H, PART IV, LINE 4(i)
DECEMBER 31, 2011

Employer ID #62-0342590
Plan Number 018

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Mutual Funds:			
	Artisan International Fund, Investor Class	Registered Investment Company	**	$ 3,694,359
	Baron Growth Fund	Registered Investment Company	**	6,230,106
	Lord Abbett Small-Cap Value Fund Class A	Registered Investment Company	**	9,176,252
*	Vanguard 500 Index Fund Investor Shares	Registered Investment Company	**	56,394,439
*	Vanguard Admiral Treasury Money Mkt Fund	Registered Investment Company	**	94,412
*	Vanguard Global Equity Fund	Registered Investment Company	**	1,763,233
*	Vanguard Inflation-Protected Securities Fund Investor Shares	Registered Investment Company	**	2,222,228
*	Vanguard Intermediate-Term Investment Grade Investor Shares	Registered Investment Company	**	11,543,121
*	Vanguard Mid-Cap Index Fund Investor Shares	Registered Investment Company	**	17,822,196
*	Vanguard Morgan Growth Fund Investor Shares	Registered Investment Company	**	14,102,458
*	Vanguard Prime Money Market Fund	Registered Investment Company	**	329,061
*	Vanguard Small-Cap Index Fund Investor Shares	Registered Investment Company	**	5,357,741
*	Vanguard Target Retirement 2005 Fund	Registered Investment Company	**	3,134,612
*	Vanguard Target Retirement 2010 Fund	Registered Investment Company	**	1,326,586
*	Vanguard Target Retirement 2015 Fund	Registered Investment Company	**	24,097,598
*	Vanguard Target Retirement 2020 Fund	Registered Investment Company	**	5,348,061
*	Vanguard Target Retirement 2025 Fund	Registered Investment Company	**	29,672,809
*	Vanguard Target Retirement 2030 Fund	Registered Investment Company	**	4,884,952
*	Vanguard Target Retirement 2035 Fund	Registered Investment Company	**	19,669,054
*	Vanguard Target Retirement 2040 Fund	Registered Investment Company	**	2,902,047
*	Vanguard Target Retirement 2045 Fund	Registered Investment Company	**	8,385,700
*	Vanguard Target Retirement 2050 Fund	Registered Investment Company	**	1,947,100
*	Vanguard Target Retirement 2055 Fund	Registered Investment Company	**	189,044
*	Vanguard Target Retirement Income Fund	Registered Investment Company	**	1,942,217
*	Vanguard Total Bond Market Index Fund Investor Shares	Registered Investment Company	**	16,350,486
*	Vanguard Total International Stock Index Fund	Registered Investment Company	**	17,831,946
*	Vanguard Wellington Fund Investor Shares	Registered Investment Company	**	4,468,308
*	Vanguard Windsor II Fund Investor Shares	Registered Investment Company	**	8,521,229
	Collective Trust:			
*	Vanguard Retirement Savings Master Trust (fair value of $67,748,247)	Common/Collective Trust	**	64,611,071
*	Participant loans	Interest rates 3.25% to 10.50%	$-0-	12,550,969
				$ 356,563,395

* A party-in-interest as defined by ERISA.
** Not required for participant directed plans

See independent auditor's report.

Plan Name	**Rock-Tenn Company 401(k) Retirement Savings Plan**
Plan Sponsor EIN	**62-0342590**
ERISA Plan #	**018**
Plan Year Ending	**December 31, 2011**

The required attachment marked with an "X" in the Attachment column is included within the Accountant's Opinion attachment to Sch. H, Part III, Line 3, which consists of the entire audit report issued by the plan's Independent Qualified Public Accountant.

Form/Schedule	Line #	Description	Attachment
5500 Sch. H	Line 3	Financial statements used in formulating the IQPA's opinion	X
5500 Sch. H	Line 4i	Schedule of Assets (Held at End of Year)	X
5500 Sch. H	Line 4i	Schedule of Assets (Acquired and Disposed of Within Year)	
5500 Sch. H	Line 4j	Schedule of Reportable Transactions	
5500 Sch. H	Line 4a	Schedule of Delinquent Participant Contributions	

Plan Name	**Rock-Tenn Company 401(k) Retirement Savings Plan**
Plan Sponsor EIN	**62-0342590**
ERISA Plan #	**018**
Plan Year Ending	**December 31, 2011**

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Form/Schedule	Line #	Description	Attachment
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5500 Sch. H	Line 4a	Schedule of Delinquent Participant Contributions	