

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</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>GRENCORE USA, INC. 401(K) SAVINGS PLAN</u> 2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>GRENCORE USA, INC.</u> <u>2 OPPORTUNITY WAY</u> <u>NEWBURYPORT, MA 01950</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1990</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>20-2547655</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>978-462-3663</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>311900</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1990</u>		2b Employer Identification Number (EIN) <u>20-2547655</u>		2c Sponsor's telephone number <u>978-462-3663</u>		2d Business code (see instructions) <u>311900</u>	
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2c Sponsor's telephone number <u>978-462-3663</u>											
2d Business code (see instructions) <u>311900</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	Filed with authorized/valid electronic signature.	03/27/2013	JONATHAN HALL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	03/27/2013	JONATHAN HALL
	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 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") GRENCORE USA, INC. 2 OPPORTUNITY WAY NEWBURYPORT, MA 01950	3b Administrator's EIN 20-2547655 3c Administrator's telephone number 978-462-3663
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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	202
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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	134
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	134
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	134
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	75
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

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:
 2E 2J 2F 2G 2K 3F 3H 2T

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)
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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
		2010
		This Form is Open to Public Inspection.
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan GRENCORE USA, INC. 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 GRENCORE USA, INC.	D Employer Identification Number (EIN) 20-2547655	

Part I	Service Provider Information (see instructions)
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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
MASSACHUSETTS MUTUAL LIFE INS. CO.
04-1590850

(b) Enter name and EIN or address of person who provided you disclosure 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)

MORGAN STANLEY INS SERVICES INC

51-0116113

(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?
53	SHAREHOLDER SERVICE PROVI	0	Yes ☒ No ☐	Yes ☐ No ☒	9758	Yes ☐ No ☒

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

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

(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?
52 60 63 68 72 99	CONTRACT ADMINISTRATOR	0	Yes ☒ No ☐	Yes ☒ 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 ☐

(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
MORGAN STANLEY INS SERVICES INC	53	9758

(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.
MASSACHUSETTS MUTUAL LIFE INS. CO. 04-1590850	COMMISSIONS AND FEES

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	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.
MFS GOVERNMENT SECURITIES FUND 04-3158862	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	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.
MFS INTERNATIONAL VALUE FUND 04-3158862	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0
(d) Enter name and EIN (address) of source of indirect compensation PREMIER SHORT-DURATION BOND FUND 04-3212057		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN ASSETS		
(a) Enter service provider name as it appears on line 2 MASSACHUSETTS MUTUAL LIFE INS. CO.		
(b) Service Codes (see instructions) 72		
(c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation SELECT SMALL CAP GROWTH EQUITY FUND 04-3464205		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN ASSETS		
(a) Enter service provider name as it appears on line 2 MASSACHUSETTS MUTUAL LIFE INS. CO.		
(b) Service Codes (see instructions) 72		
(c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation PREMIER HIGH YIELD FUND 04-3520009		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN ASSETS		

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	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.
SELECT FUNDAMENTAL VALUE FUND 04-3584138	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	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.
EATON VANCE LARGE-CAP VALUE FUND 04-6039283	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	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.
THORNBURG INTERNATIONAL VALUE FUND 06-1158764	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	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.
ALGER CAPITAL APPRECIATION FUND 13-3733280	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	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.
COLUMBIA MID CAP VALUE FUND 13-4195091	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	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.
T. ROWE PRICE RETIREMENT 2010 FUND 20-0001631	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	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.
T. ROWE PRICE RETIREMENT 2020 FUND 20-0001634	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	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.
T. ROWE PRICE RETIREMENT 2030 FUND 20-0001636	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	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.
T. ROWE PRICE RETIREMENT 2040 FUND 20-0001638	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60 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.
OPPENHEIMER REAL ESTATE FUND 22-3849391	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	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.
DELAWARE EXTENDED DURATION BOND FUN 23-2869117	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	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.
JPMORGAN DIVERSIFIED MID CAP GROWTH 31-6356474	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
NUVEEN TRADEWINDS VALUE OPPORTUNITI 36-3817266	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2		
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
T. ROWE PRICE RETIREMENT 2050 FUND 51-0612044	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2		
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
AMERICAN FUNDS GROWTH FUND OF AMERI	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN ASSETS	
52-0792143		

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	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.	
T. ROWE PRICE RETIREMENT INCOME FUN 56-2294396	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	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.	
TEMPLETON GLOBAL BOND FUND 59-6865210	BASIS POINTS * PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60 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.	
OPPENHEIMER COMMODITY STRATEGY TOTA 84-6297469	BASIS POINTS * PLAN ASSETS	

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation FRANKLIN SMALL CAP VALUE FUND 94-3237550		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN ASSETS		
(a) Enter service provider name as it appears on line 2		
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation PIMCO TOTAL RETURN FUND 95-2632339		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN ASSETS		
(a) Enter service provider name as it appears on line 2		
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0
(d) Enter name and EIN (address) of source of indirect compensation AMERICAN FUNDS NEW WORLD FUND 95-4727424		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. BASIS POINTS * PLAN ASSETS		

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	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.
AMERICAN FUNDS EUROPACIFIC GROWTH F 95-6810128	BASIS POINTS * PLAN ASSETS

(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:

<div>SCHEDULE D</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div>		<div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2010</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010					
A Name of plan GREENCORE USA, INC. 401(K) SAVINGS PLAN				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 GREENCORE USA, INC.				D Employer Identification Number (EIN) 20-2547655	
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: MET LIFE STABLE VALUE FUND					
b Name of sponsor of entity listed in (a): MET LIFE					
c EIN-PN 58-1428634-013		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	
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)	
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	

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
		2010
		This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan GRENCORE USA, INC. 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 GRENCORE USA, INC.	D Employer Identification Number (EIN) 20-2547655	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	291	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	8819	
(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)	94862	76488
(9) Value of interest in common/collective trusts.....	1c(9)	268906	0
(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)	1328901	1899815
(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	1701779	1976303

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	1701779	1976303
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	50659	
(B) Participants	2a(1)(B)	122140	
(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)		172799

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)	2751	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2751

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	18369	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		18369

(3) Rents	2b(3)		
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(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)		
(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)		188591
c Other income.....	2c		2518
d Total income. Add all income amounts in column (b) and enter total.....	2d		385028

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	96589	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		96589
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	535	
(3) Investment advisory and management fees	2i(3)	13380	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		13915
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		110504

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		274524
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ 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: ALEXANDER ARONSON FINNING CO. P C

(2) EIN: 04-2571780

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		200000
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.).....	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.	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)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection.
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan <u>GRENCORE USA, INC. 401(K) SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>GRENCORE USA, INC.</u>	D Employer Identification Number (EIN) <u>20-2547655</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>04-1590850</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	

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	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

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

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

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

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

Schedule R (Form 5500) 2010
v.092308.1

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): _____

GRENCORE USA, INC. 401(K) SAVINGS PLAN

**FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT**

GRENCORE USA, INC. 401(K) SAVINGS PLAN

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DECEMBER 31, 2010 AND 2009**

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Where Every Client Is A Valued Client

INDEPENDENT AUDITOR'S REPORT

To the Trustees of the
Greencore USA, Inc. 401(k) Savings Plan:

We were engaged to audit the accompanying statements of net assets available for benefits of Greencore USA, Inc. 401(k) Savings Plan (the Plan) as of December 31, 2010, and the related statements of changes in net assets available for benefits for the year then ended and the supplemental Schedule H, Part IV, Line 4i – Schedule of Assets Held at End of Year and Schedule H, Part IV, Line 4j – Schedule of Reportable Transactions as of or for the year ended December 31, 2010. These financial statements and supplemental schedules 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 9, which was certified by Massachusetts Mutual Life Insurance Company, the asset custodian for the Plan, except for comparing the information with the related information included in the 2010 financial statements and supplemental schedules. We have been informed by the plan administrator that the asset custodian held the Plan's investment assets and executed investment transactions from October 1, 2010 to December 31, 2010. The plan administrator has obtained a certification from the asset custodian as of December 31, 2010 and for the three months from October 1, 2010 to December 31, 2010, that the information provided to the plan administrator by the asset custodian is complete and accurate.

Because of the significance of the information in the Plan's 2010 financial statements that we did not audit, we are unable to, and do not express an opinion on the accompanying financial statements and supplemental schedules as of and for the year ended December 31, 2010. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the asset custodian, 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.

We have audited the statement of net assets available for benefits of the Plan as of December 31, 2009 and in our report dated October 14, 2010, we expressed our opinion that such financial statements present fairly, in all material respects, the financial status of the Plan as of December 31, 2009, in conformity with accounting principles generally accepted in the United States of America.

Alexander, Aronson, Finning & Co., P.C.

Wellesley, Massachusetts
October 12, 2011

GREENCORE USA, INC. 401(K) SAVINGS PLAN

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2010 AND 2009**

	<u>2010</u>	<u>2009</u>
ASSETS:		
INVESTMENTS , at fair value:		
Mutual funds	\$ 1,587,754	\$ 1,328,901
Money market funds	312,061	8,819
Common collective trust	<u>-</u>	<u>266,141</u>
Total investments, at fair value	<u>1,899,815</u>	<u>1,603,861</u>
RECEIVABLES:		
Notes receivable from participants	76,488	94,862
Participant	3,388	-
Employer	3,601	-
Dividends	<u>-</u>	<u>291</u>
Total receivables	<u>83,477</u>	<u>95,153</u>
TOTAL ASSETS AND NET ASSETS AVAILABLE FOR BENEFITS , at fair value	1,983,292	1,699,014
Adjustments from fair value to contract value for fully benefit-responsive investment contracts	<u>-</u>	<u>2,765</u>
TOTAL ASSETS AND NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 1,983,292</u></u>	<u><u>\$ 1,701,779</u></u>

The accompanying notes are an integral part of these statements.

GREENCORE USA, INC. 401(K) SAVINGS PLAN

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009**

ADDITIONS TO NET ASSETS ATTRIBUTED TO:	<u>2010</u>	<u>2009</u>
Investment income:		
Net appreciation in fair value of investments	\$ 191,109	\$ 277,546
Interest and dividend income	18,369	23,054
Interest income - notes receivable from participants	<u>2,751</u>	<u>2,023</u>
Total investment income	<u>212,229</u>	<u>302,623</u>
Contributions:		
Participant	125,528	147,812
Employer	<u>54,260</u>	<u>57,250</u>
Total contributions	<u>179,788</u>	<u>205,062</u>
Total additions	<u>392,017</u>	<u>507,685</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Payment of benefits	96,589	164,755
Administrative expenses	<u>13,915</u>	<u>13,126</u>
Total deductions	<u>110,504</u>	<u>177,881</u>
Net increase in net assets available for benefits	281,513	329,804
NET ASSETS AVAILABLE FOR BENEFITS, beginning of year	<u>1,701,779</u>	<u>1,371,975</u>
NET ASSETS AVAILABLE FOR BENEFITS, end of year	<u><u>\$ 1,983,292</u></u>	<u><u>\$ 1,701,779</u></u>

The accompanying notes are an integral part of these statements.

GRENCORE USA, INC. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2010 AND 2009

(1) DESCRIPTION OF PLAN

The following description of Grencore USA, Inc. 401(k) Savings Plan (the Plan) provides only general information. The Plan was last amended on January 1, 2010 to comply with recent regulatory requirements. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

- a. **General** - The Plan is a defined contribution 401(k) plan covering substantially all employees of Grencore USA, Inc. (the Plan Sponsor) (the Company) who are 21 years of age and have been employed for six months effective January 1, 2010 and one year prior to January 1, 2010. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).
- b. **Contributions** - Each year, participants can contribute up to 100% of pre-tax annual compensation, subject to annual limitations, and become eligible for Company matching contributions after one year of employment. The Plan allows for catch up contributions for those participants age 50 years or older and for participants to rollover balances into the Plan. During 2010 and 2009, the Company matched 50% of participants' deferrals up to a maximum of 3% of compensation. The Plan has a discretionary profit sharing component for those employees who have worked one year of service and are employed at the end of the Plan year. There was no profit sharing contribution made by the Company for the year ended December 31, 2010 and 2009.
- c. **Participant Accounts** - Each participant's account is credited with the participant's contributions, the Company's contributions, and an allocation of plan earnings and appreciation in fair value of investments and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.
- d. **Vesting** - Participants are immediately vested in their voluntary contributions and actual earnings thereon. Upon death, disability, or retirement, a participant becomes 100% vested in Company contributions. Otherwise, vesting in Company contributions and earnings thereon, occurs according to the following schedule:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 2	0%
2 but less than 3	20%
3 but less than 4	40%
4 but less than 5	60%
5 but less than 6	80%
6 or more	100%

- e. **Payment of Benefits** - The Plan provides for a normal retirement benefit to be paid to participants who have reached the age of 65. Upon termination of service due to death, disability or retirement, a participant may receive a lump-sum amount in cash equal to the value of his or her account. Participants with balances below \$1,000 at separation of service are distributed in a lump-sum as soon as practicable.

GRENCORE USA, INC. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)

(1) **DESCRIPTION OF PLAN** (Continued)

e. **Payment of Benefits** - (Continued)

The Plan allows in-service withdrawals upon attainment of age 59 ½. A participant may also request a withdrawal upon demonstration to the plan administrator that they are suffering a "hardship". Hardship is defined in applicable regulations promulgated or to be promulgated pursuant to the applicable section of the Internal Revenue Code or standards established by the Secretary of the Treasury or his delegate.

- f. **Notes Receivable from Participants** - Participants may borrow, from their fund accounts, an aggregate amount up to the lesser of \$50,000 or 50% of the participant's vested account balance. The minimum loan allowed is \$1,000 and participants are allowed two outstanding loans at any one time. Loans bear interest at rates determined by the plan administrator which is ordinarily the prevailing prime rate at the time of the loan (at December 31, 2010, the interest rates ranged from 3.25% to 6.25%). There was \$76,488 and \$94,862 of notes receivable from participants as of December 31, 2010 and 2009, respectively. Principle and interest is paid ratably through payroll deductions.

Loans must be repaid over a period not to exceed five years unless the loan proceeds are used for the purchase of a primary residence, in which case a ten year repayment period is allowed. As of December 31, 2010, loans mature through June, 2015.

- g. **Forfeitures** - Forfeited balances are available to first pay for Plan expenses and then reduce future Company contributions. As of December 31, 2010 and 2009, the Plan has \$27,679 and \$17,858 of unallocated forfeitures, respectively.

(2) **SIGNIFICANT ACCOUNTING POLICIES**

Basis of Presentation

The Plan prepares its financial statements in accordance with generally accepted accounting standards and principles established by the Financial Accounting Standards Board (FASB). References to U.S. GAAP in these footnotes are to the FASB Accounting Standards Codification.

The financial statements of the Plan have been presented on the accrual basis of accounting in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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 pages 7 and 8 for discussion on fair value measurements.

GRENCORE USA, INC. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2010 AND 2009

(Continued)

(2) SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment Valuation and Income Recognition (Continued)

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The statement of net assets available for benefits is required to present the fair value of the investment contracts, as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Plan had a fully benefit-responsive investment contract until the assets were liquidated over to Massachusetts Mutual Life Insurance Company in October of 2010.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Gains and losses are recognized as incurred upon sale or maturity of investments or based on market value changes during the period. Net appreciation in fair value of investments includes realized and unrealized gains and losses.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

The Plan's investment advisory and administrative fees are allocated to the individual participant accounts in accordance with the Plan document. Certain expenses of maintaining the Plan are paid by the Company and, therefore, are not included in the accompanying financial statements.

Use of Estimates

The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Notes Receivable from Participants

During the year ended December 31, 2010, the Plan adopted the *Reporting Loans to Participants by Defined Contribution Pension Plans* standard which requires participant loans to be classified as notes receivable from participants and measured at their unpaid principal balance, plus any accrued unpaid interest. The Plan adopted this new guidance in its December 31, 2010, financial statements and has reclassified participant loans of \$94,862 as of December 31, 2009 from investments to notes receivable from participants. Net assets of the Plan were not affected by the adoption of this accounting policy.

Subsequent Events

Subsequent events have been evaluated through October 12, 2011, which is the date the financial statements were available to be issued. There were no events that met the criteria for recognition for disclosure in the financial statements.

GREENCORE USA, INC. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)

(3) **FAIR VALUE MEASUREMENT**

Management follows the criteria of the *Fair Value Measurements* standard. This standard defines fair value, establishes a framework for measuring fair value under U.S. GAAP, and expands disclosures about fair value measurements. The criterion establishes a fair value framework that prioritizes the inputs and assumptions used to measure fair value. The three levels of the fair value framework are as follows:

- Level 1 – Valuations based on quoted prices available in active markets for identical assets and liabilities.
- Level 2 – Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable either directly or indirectly for the asset or liability.
- Level 3 – Valuations based on inputs that are unobservable and significant to the overall fair value measurement for the assets or liabilities.

A qualifying asset or liability's level within the framework is based upon the lowest level of any input that is significant to the fair value measurement. The methods used for valuing the qualifying assets and liabilities are not necessarily an indication of the risks associated with those assets.

There have been no changes in the methodologies used at December 31, 2010 and 2009.

Following is a description of the valuation methodologies used for assets measured at fair value:

Mutual funds: Valued at the net asset value (NAV) of shares held by the Plan at year-end. Mutual funds are measured using Level 1 inputs.

Money market funds: Valued at \$1.00 per share in U.S. dollars. Money market funds are measured using Level 1 inputs.

Common collective trust: Valued at net asset value (NAV) calculated by the fund manager based on the underlying investments. Common collective trust was measured using Level 3 inputs.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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.

GRENCORE USA, INC. 401(K) SAVINGS PLAN

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

(3) FAIR VALUE MEASUREMENT (Continued)

The following table presents by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010 and 2009:

<u>Description</u>	<u>2010</u>			<u>Total</u>
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	
Mutual funds:				
Growth Funds	\$ 537,525	\$ -	\$ -	\$ 537,525
Equity Funds	467,858	-	-	467,858
Value Funds	318,275	-	-	318,275
Other Funds	264,096	-	-	264,096
Money market funds	<u>312,061</u>	<u>-</u>	<u>-</u>	<u>312,061</u>
Total assets at fair value	<u>\$1,899,815</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,899,815</u>
<u>Description</u>	<u>2009</u>			<u>Total</u>
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	
Mutual funds:				
Growth Funds	\$ 214,794	\$ -	\$ -	\$ 214,794
Equity Funds	621,683	-	-	621,683
Value Funds	111,743	-	-	111,743
Other Funds	380,681	-	-	380,681
Common collective trust	-	-	266,141	266,141
Money market funds	<u>8,819</u>	<u>-</u>	<u>-</u>	<u>8,819</u>
Total assets at fair value	<u>\$1,337,720</u>	<u>\$ -</u>	<u>\$266,141</u>	<u>\$1,603,861</u>

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the years ended December 31, 2010 and 2009:

	<u>Common Collective Trust 2010</u>	<u>Common Collective Trust 2009</u>
Balance, beginning of year	\$266,141	\$272,009
Contributions	33,646	47,207
Purchases	16,582	2,780
Sales	(300,361)	-
Realized gains	2,790	-
Unrealized losses	-	(4,444)
Benefit payments	<u>(18,798)</u>	<u>(51,411)</u>
Balance, end of year	<u>\$ -</u>	<u>\$266,141</u>

GRENCORE USA, INC. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2010 AND 2009 (Continued)

(4) INVESTMENTS

Investments that represent more than 5% of the Plan's net assets available for benefits at December 31, 2010 and 2009, are as follows:

	<u>2010</u>	<u>2009</u>
Oakmark Equity & Income Fund	\$450,830	\$ -
Fidelity Advisor Dividend Growth Fund	\$393,321	\$ -
Premier Money Market FD (Babson)	\$284,382	\$ -
Columbia Mid Cap Value Fund	\$157,404	\$ -
American Funds Growth Fund America	\$130,562	\$ -
PIMCO Total Return Fund	\$124,545	\$ -
AmerFunds EuroPacific Growth Fund	\$115,125	\$ -
Nuveen Tradewinds Value Opp Fund	\$101,301	\$ -
Fidelity Disciplined Equity	\$ -	\$344,792
Met Managed GIC G&W Trust	\$ -	\$266,141
Spartan US Equity Index Investor Class	\$ -	\$226,937
American Beacon Balanced Invst	\$ -	\$143,055
Goldman Sachs Mid Cap Value Class A	\$ -	\$110,818
American Growth Fund of America CL R3	\$ -	\$108,786
American Europacific Growth CL Rs	\$ -	\$ 97,952
PIMCO Total Return Administrative Shares	\$ -	\$ 97,745

During 2010 and 2009, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value by:

	<u>2010</u>	<u>2009</u>
Mutual funds	\$188,319	\$281,990
Common collective trust	<u>2,790</u>	<u>(4,444)</u>
Total	<u>\$191,109</u>	<u>\$277,546</u>

(5) PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, all accrued benefits shall be paid to participants in accordance with the provisions of the Plan.

(6) PARTY-IN-INTEREST TRANSACTIONS

Section 3(14) of ERISA defines a party-in-interest to include, among others, fiduciaries or employees of the Plan, any person who provides services to the Plan or an employer whose employees are covered by the Plan. Accordingly, notes receivable from participants and transactions with investment funds managed and held by the asset custodian are considered party-in-interest transactions. During 2010, the Plan paid the asset custodian investment management and advisory, service fees of \$2,925. The Plan did not pay the asset custodian investment transaction fees for the year ended December 31, 2009.

GREENCORE USA, INC. 401(K) SAVINGS PLAN

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009**

(Continued)

(7) TAX STATUS

The Internal Revenue Service has determined in its opinion letter dated March 31, 2008, that the ADP prototype non-standardized plan document adopted by the Plan constitutes a qualified trust under Section 401(a) of the Internal Revenue Code (IRC). The Plan has been amended since receiving this letter. The plan administrator believes that the Plan is currently being operated in compliance with the applicable requirements of the IRC. Accordingly, no provision for income taxes has been included in the Plan's financial statements.

U.S. GAAP requires the Plan's 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 (IRS). The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2010, 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. Information returns filed for the prior three years, remain subject to examination by the IRS. The plan administrator does not expect that the amounts of unrecognized tax benefits will change significantly within the next twelve months.

(8) RISKS AND UNCERTAINTIES

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

(9) INFORMATION PREPARED AND CERTIFIED BY ASSET CUSTODIAN (UNAUDITED)

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the asset custodian has certified that the investment market values and composition as of December 31, 2010, and investment income (excluding interest income- notes receivable from participants) totaling, \$93,095 for the three months ended December 31, 2010 in the accompanying financial statements and supplemental schedules are complete and accurate.

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information with the related information included in the financial statements and supplemental schedules.

GREENCORE USA, INC. 401(K) SAVINGS PLAN

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009**

(Continued)

(10) RECONCILIATION TO FORM 5500

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

Net assets available for benefits per the financial statements	\$1,983,292
Less – Participant contributions receivable	(3,388)
Less – Employer contributions receivable	<u>(3,601)</u>
Net assets available for benefits per the Form 5500	<u>\$1,976,303</u>

(11) RECLASSIFICATION

Certain amounts in the 2009 financial statements have been reclassified to conform to the 2010 presentation.

GREENCORE USA, INC. 401(K) SAVINGS PLAN

SUPPLEMENTAL SCHEDULE

DECEMBER 31, 2010

EIN# 20-2547655

PLAN NUMBER - 001

SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS HELD AT END OF YEAR

(a)	(b)	(c)	(d)	(e)
<u>Party-In-Interest</u>	<u>Identity of Issue, Borrower, Lessor, or Similar Party</u>	<u>Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value</u>	<u>Cost</u>	<u>Current Value</u>
	Oakmark Equity & Income Fund	Mutual Fund	*	\$ 450,830
	Fidelity Advisor Dividend Growth Fund	Mutual Fund	*	393,321
	Premier Money Market Fund (Babson)	Money Market	*	284,382
	Columbia Mid Cap Value Fund	Mutual Fund	*	157,404
	American Funds Growth Fund America	Mutual Fund	*	130,562
	PIMCO Total Return Fund	Mutual Fund	*	124,545
	AmerFunds EuroPacific Growth Fund	Mutual Fund	*	115,125
	Nuveen Tradewinds Value Opp Fund	Mutual Fund	*	101,301
	Sel Fundamental Value Fund (Wellington)	Mutual Fund	*	58,475
	JPMorgan Diversified MidCap Growth Fund	Mutual Fund	*	29,079
	Premier Money Market Fund (Babson) (U)	Money Market	*	25,137
	Select SmallCap Growth Fund (W&R/WlIngtn)	Mutual Fund	*	17,028
	Alger Capital Appreciation Fnd	Mutual Fund	*	4,374
	MFS Government Securities Fund	Mutual Fund	*	3,103
	Holding Account (U)	Money Market	*	2,542
	Franklin Small Cap Value Fund	Mutual Fund	*	988
	T. Rowe Price Retirement 2025 Fund	Mutual Fund	*	699
	T. Rowe Price Retirement 20240 Fund	Mutual Fund	*	369
	T. Rowe Price Retirement 2035 Fund	Mutual Fund	*	232
	Premier Short Duration Bond Fund	Mutual Fund	*	80
	Thornburg International Value Fund	Mutual Fund	*	55
	Oppenheimer Real Estate Fund	Mutual Fund	*	42
	Eaton Vance Large-Cap Value Fund	Mutual Fund	*	38
	Delaware Extended Duration Bond Fund	Mutual Fund	*	31
	American Funds New World Fund	Mutual Fund	*	28
	Templeton Global Bond Fund	Mutual Fund	*	27
	MFS International Value Fund	Mutual Fund	*	14
	Premier High Yield Fund (Babson)	Mutual Fund	*	4
**	Notes receivable from participants	3.25% - 6.25% maturing through June 2015	-	76,488
	Total Investments			<u>\$ 1,976,303</u>
*	The cost of participant-directed investments is not required to be disclosed.			
**	Party-In-Interest			

GRENCORE USA, INC. 401(K) SAVINGS PLAN
FEDERAL I.D. # 20-2547655, PLAN #001

SCHEDULE H, PART IV, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2010

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Number of Trans- actions	Description of Asset	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
1	Nuveen Tradewinds Value Opp Fund	\$ 96,422	\$ -	\$ -	\$ -	\$ 96,422	\$ 96,422	\$ -
1	Oakmark Equity & Income Fund	\$ 423,203	\$ -	\$ -	\$ -	\$ 423,203	\$ 423,203	\$ -
1	Columbia Mid Cap Value Fund	\$ 140,534	\$ -	\$ -	\$ -	\$ 140,534	\$ 140,534	\$ -
1	American Funds Growth Fund America	\$ 123,026	\$ -	\$ -	\$ -	\$ 123,026	\$ 123,026	\$ -
1	AmerFunds EuroPacific Growth Fund	\$ 115,536	\$ -	\$ -	\$ -	\$ 115,536	\$ 115,536	\$ -
1	Select Fundamental Value Fund (Wellington)	\$ 55,312	\$ -	\$ -	\$ -	\$ 55,312	\$ 55,312	\$ -
1	Premier Money Market Fund (Babson) (U)	\$ 277,588	\$ -	\$ -	\$ -	\$ 277,588	\$ 277,588	\$ -
1	Fidelity Advisor Dividend Growth Fund	\$ 364,925	\$ -	\$ -	\$ -	\$ 364,925	\$ 364,925	\$ -
1	PIMCO Total Return Fund	\$ 128,168	\$ -	\$ -	\$ -	\$ 128,168	\$ 128,168	\$ -
1	American Beacon Balanced Investor	\$ -	\$ 158,623	\$ -	\$ -	\$ 135,158	\$ 158,623	\$ 23,465
1	American EurPacific Growth CLR3	\$ -	\$ 110,946	\$ -	\$ -	\$ 93,277	\$ 110,946	\$ 17,669
1	Spartan 500 Index Fund Investor Class	\$ -	\$ 239,486	\$ -	\$ -	\$ 234,754	\$ 239,486	\$ 4,732
1	Fidelity Disciplined Equity	\$ -	\$ 342,406	\$ -	\$ -	\$ 367,847	\$ 342,406	\$ (25,441)
1	Goldman Sachs Mid Cap Value Class A	\$ -	\$ 131,104	\$ -	\$ -	\$ 116,491	\$ 131,104	\$ 14,613
1	American Growth Fund of America CLR3	\$ -	\$ 117,844	\$ -	\$ -	\$ 113,745	\$ 117,844	\$ 4,099
2	Met Managed GIC G+W Trust	\$ -	\$ 300,361	\$ -	\$ -	\$ 281,781	\$ 300,361	\$ 18,580
1	PIMCO Total Return Administrative Shares	\$ -	\$ 109,959	\$ -	\$ -	\$ 74,601	\$ 109,959	\$ 35,358

A Name of Plan Grencore USA, Inc. 401(k) Savings Plan	B Three-digit plan Number	001
C Plan sponsor's name as shown on line 2a of Form 5500 Grencore USA, Inc.	D Employer Identification Number 202547655	

Schedule H, line 4i - Schedule of Assets (Held At End of Year)

(a)	(b) Identity of issue, borrower, lessor, or similar part	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
*	MassMutual Premier	Holding Account - MF-YG	0	2,542
*	MassMutual Premier	MF-AF	81	80
*	Oppenheimer	MF-C2	41	42
*	Thornburg	MF-DJ	54	55
*	Franklin/Templeton	MF-EE	26	27
*	American Funds	MF-HW	124,195	130,562
*	Alger	MF-IL	4,082	4,374
*	MassMutual Premier	MF-JH	4	4
*	Eaton Vance	MF-JI	37	38
*	T. Rowe Price	MF-KO	697	699
*	MassMutual Select	MF-LC	15,679	17,028
*	MassMutual Select	MF-LK	54,268	58,475
*	T. Rowe Price	MF-LO	230	232
*	JP Morgan	MF-PM	25,959	29,079
*	Columbia	MF-QB	143,811	157,404
*	Allianz Global Investors	MF-RZ	133,609	124,545
*	Delaware Investments	MF-SE	30	31
*	Franklin/Templeton	MF-TF	894	988
*	MFS Investment Management	MF-UD	14	14
*	MFS Investment Management	MF-UG	3,181	3,103
*	Nuveen	MF-UR	99,506	101,302
*	American Funds	MF-VB	114,821	115,125
*	Fidelity Investments	MF-VH	358,656	393,321
*	Oakmark	MF-VK	431,082	450,830
*	American Funds	MF-VX	28	28
*	MassMutual Premier	MF-YG	284,382	309,519
*	T. Rowe Price	MF-ZT	367	369
	Participant Loans	3.250000 - 6.250000	0	76,488

A Name of Plan Greencore USA, Inc. 401(k) Savings Plan	B Three-digit Plan Number 001
C Plan sponsor's name as shown on line 2a of Form 5500 Greencore USA, Inc.	D Employee Identification Number 202547655

Schedule H, line 4j - Schedule of Reportable Transactions

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease Rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Nuveen	MF-UR	96,422	0		0	0	0	0
								0
Oakmark	MF-VK	423,203	0		0	0	0	0
Columbia	MF-QB	140,534	0		0	0	0	0
American F	MF-HW	123,026	0		0	0	0	0
	MF-VB	115,536	0		0	0	0	0
	MF-LK	55,312	0		0	0	0	0
MassMutual	MF-YG	277,588	0		0	0	0	0
Fidelity Inve	MF-VH	364,925	0		0	0	0	0
Allianz Glob	MF-RZ	128,830	0		0	0	0	0

A Name of Plan Greencore USA, Inc. 401(k) Savings Plan	B Three-digit plan Number 001
C Plan sponsor's name as shown on line 2a of Form 5500 Greencore USA, Inc.	D Employer Identification Number 202547655

Schedule C Formula Description and/or EIC Statement Description

Service Provider Name	Service Provider EIN	Service Provider Address	Formula / EIC Statement
Alger	133733280		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by Alger & any affiliates (if applicable) with respect to Alger Capital Appreciation Fund (MF-IL).
Alger	133733280		MassMutual provided the plan with the required written disclosure for Administrative Fees received by Alger with respect to Alger Capital Appreciation Fund (MF-IL).
Alger	133733280		MassMutual provided the Plan with the required written disclosure for Management Fees received by Alger with respect to Alger Capital Appreciation Fund (MF-IL).
Alger	133733280		MassMutual provided the plan with the required written disclosure for Shareholder Service Fees received by Alger with respect to Alger Capital Appreciation Fund (MF-IL).
Allianz Global Investors	952632339		MassMutual provided the Plan with the required written disclosure for Management Fees received by Allianz Global Investors with respect to PIMCO Total Return Fund (MF-RZ).
Allianz Global Investors	952632339		MassMutual provided the plan with the required written disclosure for Other Fees received by Allianz Global Investors with respect to PIMCO Total Return Fund (MF-RZ).
American Funds	520792143		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to American Funds Growth Fund of America (MF-HW).
American Funds	520792143		MassMutual provided the plan with the required written disclosure for Other Fees received by American Funds with respect to American Funds Growth Fund of America (MF-HW).
American Funds	954727424		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to American Funds New World Fund (MF-VX).
American Funds	954727424		MassMutual provided the plan with the required written disclosure for Other Fees received by American Funds with respect to American Funds New World Fund (MF-VX).
American Funds	956810128		MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to American Funds EuroPacific Growth Fund (MF-VB).
American Funds	956810128		MassMutual provided the plan with the required written disclosure for Other Fees received by American Funds with respect to American Funds EuroPacific Growth Fund (MF-VB).
Columbia	134195091		MassMutual provided the Plan with the required written disclosure for Management Fees received by Columbia with respect to Columbia Mid Cap Value Fund (MF-QB).
Columbia	134195091		MassMutual provided the plan with the required written disclosure for Other Fees received by Columbia with respect to Columbia Mid Cap Value Fund (MF-QB).
Delaware Investments	232869117		MassMutual provided the Plan with the required written disclosure for Management Fees received by Delaware Investments with respect to Delaware Extended Duration Bond Fund (MF-SE).
Delaware Investments	232869117		MassMutual provided the plan with the required written disclosure for Other Fees received by Delaware Investments with respect to Delaware Extended Duration Bond Fund (MF-SE).
Eaton Vance	046039283		MassMutual provided the Plan with the required written disclosure for Management Fees received by Eaton Vance with respect to Eaton Vance Large-Cap Value Fund (MF-JI).
Eaton Vance	046039283		MassMutual provided the plan with the required written disclosure for Other Fees received by Eaton Vance with respect to Eaton Vance Large-Cap Value Fund (MF-JI).
Fidelity Investments	043438371		MassMutual provided the Plan with the required written disclosure for Management Fees received by Fidelity Investments with respect to Fidelity Advisor Dividend Growth Fund (MF-VH).

Fidelity Investments	043438371	MassMutual provided the plan with the required written disclosure for Other Fees received by Fidelity Investments with respect to Fidelity Advisor Dividend Growth Fund (MF-VH).
Franklin/Templeton	596865210	MassMutual provided the Plan the required written disclosure for soft dollar compensation received by Franklin/Templeton & any affiliates (if applicable) with respect to Templeton Global Bond Fund (MF-EE).
Franklin/Templeton	596865210	MassMutual provided the plan with the required written disclosure for Administrative Fees received by Franklin/Templeton with respect to Templeton Global Bond Fund (MF-EE).
Franklin/Templeton	596865210	MassMutual provided the Plan with the required written disclosure for Management Fees received by Franklin/Templeton with respect to Templeton Global Bond Fund (MF-EE).
Franklin/Templeton	596865210	MassMutual provided the plan with the required written disclosure for Shareholder Service Fees received by Franklin/Templeton with respect to Templeton Global Bond Fund (MF-EE).
Franklin/Templeton	943237550	MassMutual provided the Plan the required written disclosure for soft dollar compensation received by Franklin/Templeton & any affiliates (if applicable) with respect to Franklin Small Cap Value Fund (MF-TF).
Franklin/Templeton	943237550	MassMutual provided the plan with the required written disclosure for Administrative Fees received by Franklin/Templeton with respect to Franklin Small Cap Value Fund (MF-TF).
Franklin/Templeton	943237550	MassMutual provided the Plan with the required written disclosure for Management Fees received by Franklin/Templeton with respect to Franklin Small Cap Value Fund (MF-TF).
Franklin/Templeton	943237550	MassMutual provided the plan with the required written disclosure for Shareholder Service Fees received by Franklin/Templeton with respect to Franklin Small Cap Value Fund (MF-TF).
JP Morgan	316356474	MassMutual provided the Plan with the required written disclosure for Management Fees received by JP Morgan with respect to JPMorgan Diversified Mid Cap Growth Fund (MF-PM).
JP Morgan	316356474	MassMutual provided the plan with the required written disclosure for Other Fees received by JP Morgan with respect to JPMorgan Diversified Mid Cap Growth Fund (MF-PM).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to Select Fundamental Value Fund (MF-LK).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to Select Small Cap Growth Equity Fund (MF-LC).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Alger Capital Appreciation Fund (MF-IL).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to American Funds EuroPacific Growth Fund (MF-VB).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to American Funds Growth Fund of America (MF-HW).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to American Funds New World Fund (MF-VX).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Columbia Mid Cap Value Fund (MF-QB).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Delaware Extended Duration Bond Fund (MF-SE).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Eaton Vance Large-Cap Value Fund (MF-JI).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Fidelity Advisor Dividend Growth Fund (MF-VH).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Franklin Small Cap Value Fund (MF-TF).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to JPMorgan Diversified Mid Cap Growth Fund (MF-PM).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to MFS Government Securities Fund (MF-UG).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to MFS International Value Fund (MF-UD).

Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Nuveen Tradewinds Value Opportunities Fund (MF-UR).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Oppenheimer Commodity Strategy Total Return Fund (MF-C5).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Oppenheimer Real Estate Fund (MF-C2).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to PIMCO Total Return Fund (MF-RZ).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Premier Short-Duration Bond Fund (MF-AF).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2010 Fund (MF-ST).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2020 Fund (MF-VT).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2030 Fund (MF-XT).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2040 Fund (MF-ZT).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement 2050 Fund (MF-UT).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to T. Rowe Price Retirement Income Fund (MF-RT).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Templeton Global Bond Fund (MF-EE).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Thornburg International Value Fund (MF-DJ).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Premier High Yield Fund (MF-JH).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Premier Money Market Fund (MF-YG).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Premier Short-Duration Bond Fund (MF-AF).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Select Fundamental Value Fund (MF-LK).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Select Small Cap Growth Equity Fund (MF-LC).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Administrative Fees of (10 basis points * plan assets) with respect to Premier Short-Duration Bond Fund (MF-AF).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Administrative Fees of (19 basis points * plan assets) with respect to Premier High Yield Fund (MF-JH).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Administrative Fees of (26 basis points * plan assets) with respect to Select Fundamental Value Fund (MF-LK).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Administrative Fees of (31 basis points * plan assets) with respect to Select Small Cap Growth Equity Fund (MF-LC).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to American Funds EuroPacific Growth Fund (MF-VB).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to American Funds Growth Fund of America (MF-HW).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to American Funds New World Fund (MF-VX).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to Delaware Extended Duration Bond Fund (MF-SE).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to Franklin Small Cap Value Fund (MF-TF).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to MFS Government Securities Fund (MF-UG).

Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to MFS International Value Fund (MF-UD).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to Nuveen Tradewinds Value Opportunities Fund (MF-UR).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to PIMCO Total Return Fund (MF-RZ).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2010 Fund (MF-ST).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2020 Fund (MF-VT).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2030 Fund (MF-XT).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2040 Fund (MF-ZT).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement 2050 Fund (MF-UT).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to T. Rowe Price Retirement Income Fund (MF-RT).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to Templeton Global Bond Fund (MF-EE).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (20 basis points * plan assets) with respect to Thornburg International Value Fund (MF-DJ).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (24 basis points * plan assets) with respect to Oppenheimer Commodity Strategy Total Return Fund (MF-C5).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (24 basis points * plan assets) with respect to Oppenheimer Real Estate Fund (MF-C2).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Alger Capital Appreciation Fund (MF-IL).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Columbia Mid Cap Value Fund (MF-QB).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Eaton Vance Large-Cap Value Fund (MF-JI).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to JPMorgan Diversified Mid Cap Growth Fund (MF-PM).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Supplemental Fees of (14 basis points * plan assets) with respect to Oppenheimer Commodity Strategy Total Return Fund (MF-C5).
Massachusetts Mutual Life Insurance	041590850	MassMutual received estimated Supplemental Fees of (14 basis points * plan assets) with respect to Oppenheimer Real Estate Fund (MF-C2).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for float revenue received by MassMutual.
MFS Investment Management	043158862	MassMutual provided the Plan with the required written disclosure for Management Fees received by MFS Investment Management with respect to MFS Government Securities Fund (MF-UG).
MFS Investment Management	043158862	MassMutual provided the Plan with the required written disclosure for Management Fees received by MFS Investment Management with respect to MFS International Value Fund (MF-UD).
MFS Investment Management	043158862	MassMutual provided the plan with the required written disclosure for Other Fees received by MFS Investment Management with respect to MFS Government Securities Fund (MF-UG).
MFS Investment Management	043158862	MassMutual provided the plan with the required written disclosure for Other Fees received by MFS Investment Management with respect to MFS International Value Fund (MF-UD).
Nuveen	363817266	MassMutual provided the Plan with the required written disclosure for Management Fees received by Nuveen with respect to Nuveen Tradewinds Value Opportunities Fund (MF-UR).
Nuveen	363817266	MassMutual provided the plan with the required written disclosure for Other Fees received by Nuveen with respect to Nuveen Tradewinds Value Opportunities Fund (MF-UR).
Oakmark	043276558	MassMutual provided the Plan with the required written disclosure for Management Fees

Oakmark	043276558	received by Oakmark with respect to Oakmark Equity & Income Fund (MF-VK). MassMutual provided the plan with the required written disclosure for Other Fees received by Oakmark with respect to Oakmark Equity & Income Fund (MF-VK).
Oppenheimer	223849391	MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to Oppenheimer Real Estate Fund (MF-C2).
Oppenheimer	223849391	MassMutual provided the plan with the required written disclosure for Other Fees received by Oppenheimer with respect to Oppenheimer Real Estate Fund (MF-C2).
Oppenheimer	841120195	MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to Oppenheimer Global Strategic Income Fund (MF-A8).
Oppenheimer	841120195	MassMutual provided the plan with the required written disclosure for Other Fees received by Oppenheimer with respect to Oppenheimer Global Strategic Income Fund (MF-A8).
Oppenheimer	846297469	MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to Oppenheimer Commodity Strategy Total Return Fund (MF-C5).
Oppenheimer	846297469	MassMutual provided the plan with the required written disclosure for Other Fees received by Oppenheimer with respect to Oppenheimer Commodity Strategy Total Return Fund (MF-C5).
T. Rowe Price	200001631	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2010 Fund (MF-ST).
T. Rowe Price	200001631	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2010 Fund (MF-ST).
T. Rowe Price	200001634	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2020 Fund (MF-VT).
T. Rowe Price	200001634	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2020 Fund (MF-VT).
T. Rowe Price	200001636	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2030 Fund (MF-XT).
T. Rowe Price	200001636	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2030 Fund (MF-XT).
T. Rowe Price	200001638	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2040 Fund (MF-ZT).
T. Rowe Price	200001638	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2040 Fund (MF-ZT).
T. Rowe Price	510612044	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2050 Fund (MF-UT).
T. Rowe Price	510612044	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2050 Fund (MF-UT).
T. Rowe Price	521151266	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2005 Fund (MF-IO).
T. Rowe Price	521151266	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2015 Fund (MF-JO).
T. Rowe Price	521151266	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2025 Fund (MF-KO).
T. Rowe Price	521151266	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2035 Fund (MF-LO).
T. Rowe Price	521151266	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2055 Fund (MF-NO).
T. Rowe Price	521151266	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2005 Fund (MF-IO).
T. Rowe Price	521151266	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2015 Fund (MF-JO).
T. Rowe Price	521151266	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2025 Fund (MF-KO).
T. Rowe Price	521151266	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2035 Fund (MF-LO).
T. Rowe Price	521151266	MassMutual provided the plan with the required written disclosure for Other Fees received

T. Rowe Price	522264646	by T. Rowe Price with respect to T. Rowe Price Retirement 2055 Fund (MF-NO). MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2045 Fund (MF-MO).
T. Rowe Price	522264646	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement 2045 Fund (MF-MO).
T. Rowe Price	562294396	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to T. Rowe Price Retirement Income Fund (MF-RT).
T. Rowe Price	562294396	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to T. Rowe Price Retirement Income Fund (MF-RT).
Thornburg	061158764	MassMutual provided the Plan with the required written disclosure for Management Fees received by Thornburg with respect to Thornburg International Value Fund (MF-DJ).
Thornburg	061158764	MassMutual provided the plan with the required written disclosure for Other Fees received by Thornburg with respect to Thornburg International Value Fund (MF-DJ).