

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2012</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>09/30/2012</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>ROCK-TENN COMPANY 401(K) RETIREMENT SAVINGS PLAN FOR CERTAIN HOURLY EMPLOYEES (ST. LAURENT)</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>055</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1989</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>055</u>	1c Effective date of plan <u>01/01/1989</u>	
1b Three-digit plan number (PN) ▶	<u>055</u>				
1c Effective date of plan <u>01/01/1989</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>ROCK-TENN COMPANY</u> <u>504 THRASHER STREET</u> <u>NORCROSS, GA 30071</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>62-0342590</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>770-448-2193</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>322100</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>62-0342590</u>	2c Sponsor's telephone number <u>770-448-2193</u>	2d Business code (see instructions) <u>322100</u>	
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2d Business code (see instructions) <u>322100</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. Signature of plan administrator	<u>07/12/2013</u> Date	<u>JOHN STAKEL</u> Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature. Signature of employer/plan sponsor	<u>07/12/2013</u> Date	<u>JOHN STAKEL</u> Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional) <u>RONALD ARCULEO</u> <u>DELOITTE TAX LLP</u> <u>1700 MARKET ST.</u> <u>PHILADELPHIA, PA 19103</u>			Preparer's telephone number (optional) <u>215-246-2300</u>

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☒ Same as Plan Sponsor Address ROCKTENN ADMINISTRATIVE COMMITTEE		3b Administrator's EIN 62-0342590																											
		3c Administrator's telephone number 770-448-2193																											
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name ROCKTENN CP, LLC		4b EIN 36-2041256 4c PN 055																											
5 Total number of participants at the beginning of the plan year		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">5</td> <td style="text-align: right;">1287</td> </tr> </table>	5	1287																									
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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).		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="background-color: #cccccc;"></td> </tr> <tr> <td style="width: 10%; text-align: center;">6a</td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">6b</td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">6c</td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">6d</td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">6e</td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">6f</td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">6g</td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">6h</td> <td style="text-align: right;">0</td> </tr> </table>			6a	0	6b	0	6c	0	6d	0	6e	0	6f	0	6g	0	6h	0									
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6d	0																												
6e	0																												
6f	0																												
6g	0																												
6h	0																												
a Active participants.....		0																											
b Retired or separated participants receiving benefits.....		0																											
c Other retired or separated participants entitled to future benefits.....		0																											
d Subtotal. Add lines 6a , 6b , and 6c		0																											
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....		0																											
f Total. Add lines 6d and 6e		0																											
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		0																											
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		0																											
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">7</td> <td></td> </tr> </table>	7																										
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2S 2T 3H																													
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:																													
9a Plan funding arrangement (check all that apply) <table style="width: 100%;"> <tr> <td style="width: 5%;">(1)</td> <td style="width: 5%;">☐</td> <td>Insurance</td> </tr> <tr> <td>(2)</td> <td>☐</td> <td>Code section 412(e)(3) insurance contracts</td> </tr> <tr> <td>(3)</td> <td>☒</td> <td>Trust</td> </tr> <tr> <td>(4)</td> <td>☐</td> <td>General assets of the sponsor</td> </tr> </table>		(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) <table style="width: 100%;"> <tr> <td style="width: 5%;">(1)</td> <td style="width: 5%;">☐</td> <td>Insurance</td> </tr> <tr> <td>(2)</td> <td>☐</td> <td>Code section 412(e)(3) insurance contracts</td> </tr> <tr> <td>(3)</td> <td>☒</td> <td>Trust</td> </tr> <tr> <td>(4)</td> <td>☐</td> <td>General assets of the sponsor</td> </tr> </table>	(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 <table style="width: 100%;"> <tr> <td style="width: 5%;">(1)</td> <td style="width: 5%;">☒</td> <td>R (Retirement Plan Information)</td> </tr> <tr> <td>(2)</td> <td>☐</td> <td>MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</td> </tr> <tr> <td>(3)</td> <td>☐</td> <td>SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</td> </tr> </table>		(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 <table style="width: 100%;"> <tr> <td style="width: 5%;">(1)</td> <td style="width: 5%;">☒</td> <td>H (Financial Information)</td> </tr> <tr> <td>(2)</td> <td>☐</td> <td>I (Financial Information – Small Plan)</td> </tr> <tr> <td>(3)</td> <td>☐</td> <td>A (Insurance Information)</td> </tr> <tr> <td>(4)</td> <td>☒</td> <td>C (Service Provider Information)</td> </tr> <tr> <td>(5)</td> <td>☒</td> <td>D (DFE/Participating Plan Information)</td> </tr> <tr> <td>(6)</td> <td>☐</td> <td>G (Financial Transaction Schedules)</td> </tr> </table>	(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
		2012
		This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 09/30/2012

A Name of plan <u>ROCK-TENN COMPANY 401(K) RETIREMENT SAVINGS PLAN FOR CERTAIN HOURLY EMPLOYEES (ST. LAURENT)</u>	B Three-digit plan number (PN) ▶ <u>055</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROCK-TENN COMPANY</u>	D Employer Identification Number (EIN) <u>62-0342590</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

VANGUARD GROUP INSTITUTIONAL-INTERMEDIARIES GROUP
POST OFFICE BOX 1110
VALLEY FORGE, PA 19482

(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)

MERCER 3560 LENOX RD SUITE 2400 ATLANTA, GA 30326						
(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?
16 50	NONE	11362	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

HUSH BLACKWELL P.O. BOX 790379 ST. LOUIS, MO 63179						
(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?
29 50	NONE	8481	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

T. ROWE PRICE RPS, INC. 100 EAST PRATT STREET BALTIMORE, MD 21202						
(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 21 25 28 38 49 52 59 62 64 65	NONE	0	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

FIDELITY INVESTMENTS

ONE DESTINY WAY
WAJ37
WESTLAKE, TX 76262

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 59	NONE	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 ☐

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
T. ROWE PRICE RPS, INC.	15 21 25 28 38 49 52 59 62 64 65	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.
FIDELITY CONTRAFUND ONE DESTINY WAY WAJ37 WESTLAKE, TX 76262	FEE FOR SHAREHOLDER SERVICES BASED UPON .25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
T. ROWE PRICE RPS, INC.	15 21 25 28 38 49 52 59 62 64 65	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 STABLE VALUE FUND 100 EAST PRATT STREET BALTIMORE, MD 21202	FEE FOR SHAREHOLDER SERVICES BASED UPON .08%	
(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

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:	
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Explanation:

a Name:	b EIN:
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Explanation:

a Name:	b EIN:
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Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 09/30/2012

A Name of plan <u>ROCK-TENN COMPANY 401(K) RETIREMENT SAVINGS PLAN FOR CERTAIN HOURLY EMPLOYEES (ST. LAURENT)</u>	B Three-digit plan number (PN) <u>055</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ROCK-TENN COMPANY</u>	D Employer Identification Number (EIN) <u>62-0342590</u>

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>T. ROWE PRICE STABLE VALUE FUND</u>		
b Name of sponsor of entity listed in (a): <u>T. ROWE PRICE TRUST COMPANY</u>		
c EIN-PN <u>52-1309931-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>T. ROWE PRICE RETIREMENT TRUSTS</u>		
b Name of sponsor of entity listed in (a): <u>T. ROWE PRICE TRUST COMPANY</u>		
c EIN-PN <u>35-6785642-005</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>T. ROWE PRICE RETIREMENT 2005 TRUST</u>		
b Name of sponsor of entity listed in (a): <u>T. ROWE PRICE TRUST COMPANY</u>		
c EIN-PN <u>35-6785642-006</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>T. ROWE PRICE RETIREMENT 2010 TRUST</u>		
b Name of sponsor of entity listed in (a): <u>T. ROWE PRICE TRUST COMPANY</u>		
c EIN-PN <u>35-6785642-007</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>T. ROWE PRICE RETIREMENT 2015 TRUST</u>		
b Name of sponsor of entity listed in (a): <u>T. ROWE PRICE TRUST COMPANY</u>		
c EIN-PN <u>35-6785642-008</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>T. ROWE PRICE RETIREMENT 2020 TRUST</u>		
b Name of sponsor of entity listed in (a): <u>T. ROWE PRICE TRUST COMPANY</u>		
c EIN-PN <u>35-6785642-009</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>T. ROWE PRICE RETIREMENT 2025 TRUST</u>		
b Name of sponsor of entity listed in (a): <u>T. ROWE PRICE TRUST COMPANY</u>		
c EIN-PN <u>35-6785642-010</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>

a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE RETIREMENT 2030 TRUST**b** Name of sponsor of entity listed in (a): T. ROWE PRICE TRUST COMPANY

c EIN-PN 35-6785642-011	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE RETIREMENT 2035 TRUST**b** Name of sponsor of entity listed in (a): T. ROWE PRICE TRUST COMPANY

c EIN-PN 35-6785642-012	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE RETIREMENT 2040 TRUST**b** Name of sponsor of entity listed in (a): T. ROWE PRICE TRUST COMPANY

c EIN-PN 35-6785642-013	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE RETIREMENT 2045 TRUST**b** Name of sponsor of entity listed in (a): T. ROWE PRICE TRUST COMPANY

c EIN-PN 35-6785642-014	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE RETIREMENT 2050 TRUST**b** Name of sponsor of entity listed in (a): T. ROWE PRICE TRUST COMPANY

c EIN-PN 35-6785642-015	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE RETIREMENT 2055 TRUST**b** Name of sponsor of entity listed in (a): T. ROWE PRICE TRUST COMPANY

c EIN-PN 35-6785642-016	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 09/30/2012		
A Name of plan ROCK-TENN COMPANY 401(K) RETIREMENT SAVINGS PLAN FOR CERTAIN HOURLY EMPLOYEES (ST. LAURENT)		B Three-digit plan number (PN) ► 055
C Plan sponsor's name as shown on line 2a of Form 5500 ROCK-TENN COMPANY		D Employer Identification Number (EIN) 62-0342590

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)	38504	0
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	6957	0
(9) Value of interest in common/collective trusts.....	1c(9)	12579632	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)	26043434	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	38668527	0

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	38668527	0
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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)	399690	
(B) Participants	2a(1)(B)	1823193	
(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)		2222883

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)	229	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		229

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	227508	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		227508

(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

(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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-112521
(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)		4027642
c Other income.....	2c		68751
d Total income. Add all income amounts in column (b) and enter total.....	2d		6434492

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3644799	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		3644799
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	10356	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	1159	
(4) Other	2i(4)	11362	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		22877
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3667676

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		2766816
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		41435343

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: MOORE COLSON

(2) EIN: 58-1653941

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

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

Part IV Compliance Questions

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

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

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.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
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		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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)

ROCK-TENN COMPANY 401(K) RETIREMENT SAVINGS PLAN

5b(2) EIN(s)	5b(3) PN(s)
62-0342590	018

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

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 2012 This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 09/30/2012

A Name of plan <u>ROCK-TENN COMPANY 401(K) RETIREMENT SAVINGS PLAN FOR CERTAIN HOURLY EMPLOYEES (ST. LAURENT)</u>	B Three-digit plan number (PN) ▶ <u>055</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROCK-TENN COMPANY</u>	D Employer Identification Number (EIN) <u>62-0342590</u>

Part I	Distributions
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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>52-1481931</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 (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 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 lines 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 lines 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 lines 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 lines 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 lines 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 line 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 lines (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 line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

**ROCK-TENN COMPANY 401(k) RETIREMENT SAVINGS PLAN
FOR CERTAIN HOURLY EMPLOYEES (ST. LAURENT)**

**FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT**

**AS OF SEPTEMBER 28, 2012 AND DECEMBER 31, 2011
AND FOR THE PERIOD ENDED
SEPTEMBER 28, 2012**

ROCK-TENN COMPANY 401(k) RETIREMENT SAVINGS PLAN
FOR CERTAIN HOURLY EMPLOYEES (ST. LAURENT)

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INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee
Rock-Tenn Company 401(k) Retirement Savings Plan
for Certain Hourly Employees (St. Laurent)

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Rock-Tenn Company 401(k) Retirement Savings Plan for Certain Hourly Employees (St. Laurent) (the "Plan"), which comprise the statements of net assets available for benefits as of September 28, 2012 and December 31, 2011, and the related statement of changes in net assets available for benefits for the period ended September 28, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by T. Rowe Price Trust Company, the Trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the Trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the Trustee as of September 28, 2012 and December 31, 2011 and for the period ended September 28, 2012, that the information provided to the Plan administrator by the Trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements, other than that derived from the information certified by the Trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Moore, Colson + Company, P.C.

Marietta, Georgia
July 11, 2013

ROCK-TENN COMPANY 401(k) RETIREMENT SAVINGS PLAN
FOR CERTAIN HOURLY EMPLOYEES (ST. LAURENT)
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
SEPTEMBER 28, 2012 AND DECEMBER 31, 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
INVESTMENTS AT FAIR VALUE:		
Mutual funds	\$ -	\$ 26,043,434
Common trusts – life cycle funds	-	5,406,238
Common/collective trusts	<u>-</u>	<u>7,173,394</u>
Total investments at fair value	<u>-</u>	<u>38,623,066</u>
RECEIVABLES:		
Employee contributions	-	38,504
Notes receivable from participants	<u>-</u>	<u>6,957</u>
Total receivables	<u>-</u>	<u>45,461</u>
NET ASSETS AVAILABLE FOR BENEFITS AT FAIR VALUE	-	38,668,527
ADJUSTMENT FROM FAIR VALUE TO CONTRACT VALUE FOR FULLY BENEFIT - RESPONSIVE INVESTMENT CONTRACTS	<u>-</u>	<u>(250,170)</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ -</u>	<u>\$ 38,418,357</u>

See notes to financial statements.

ROCK-TENN COMPANY 401(k) RETIREMENT SAVINGS PLAN
FOR CERTAIN HOURLY EMPLOYEES (ST. LAURENT)
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE PERIOD ENDED SEPTEMBER 28, 2012

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

Investment income:

Interest and dividends	\$ 365,157
Net appreciation in fair value of investments	<u>4,027,642</u>
Total investment income	<u>4,392,799</u>

Contributions:

Participants	1,823,193
Employer	<u>399,690</u>
Total contributions	<u>2,222,883</u>

Other income (Note 1A)	68,751
Interest from notes receivable from participants	<u>229</u>

Total additions	<u>6,684,662</u>
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DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Withdrawals and payments to participants	3,644,799
Administrative expenses	<u>22,877</u>
Total deductions	<u>3,667,676</u>

NET INCREASE	3,016,986
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NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF THE PERIOD	38,418,357
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ASSETS TRANSFERRED TO QUALIFIED PLANS (Note 1A)	<u>(41,435,343)</u>
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NET ASSETS AVAILABLE FOR BENEFITS, END OF THE PERIOD	<u>\$ -</u>
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See notes to financial statements.

ROCK-TENN COMPANY 401(k) RETIREMENT SAVINGS PLAN
FOR CERTAIN HOURLY EMPLOYEES (ST. LAURENT)
NOTES TO FINANCIAL STATEMENTS
AS OF SEPTEMBER 28, 2012 AND DECEMBER 31, 2011
AND FOR THE PERIOD ENDED SEPTEMBER 28, 2012

1. DESCRIPTION OF PLAN

The following description of the Rock-Tenn Company 401(k) Retirement Savings Plan for Certain Hourly Employees (St. Laurent) (the “Plan”) provides only general information. Participants should refer to the plan document for a more complete description of the Plan’s provisions.

A. General

Effective September 28, 2012, the Plan Sponsor merged the Plan with and into the Rock-Tenn Company 401(k) Retirement Savings Plan. Assets totaling \$41,430,025 were transferred from the Plan to the Rock-Tenn Company 401(k) Retirement Savings Plan in connection with the merger and are included in assets transferred to qualified plans on the statement of changes in net assets available for benefits totaling \$41,435,343, with the remaining \$5,318 being transferred to other qualified plans.

Effective January 1, 2012, the Plan was amended and restated to change its name from St. Laurent Paperboard Hourly Savings Plan to Rock-Tenn Company 401(k) Retirement Savings Plan for Certain Hourly Employees (St. Laurent). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

The Plan was a defined contribution plan covering all eligible hourly employees at facilities as referenced in Exhibit I of the Plan documentation. On acquisition of Smurfit Stone Container Corporation on May 27, 2011, Rock-Tenn Company assumed sponsorship of the Plan. Rock-Tenn Company and participating subsidiaries (collectively the “Company” or “Plan Sponsor”) continued to be the sponsor and administrator of the Plan.

In 2009 a lawsuit was filed in the United States District Court against the Plan’s Administrative Committee alleging violation of ERISA and asserting that the Administrative Committee members breached their fiduciary duties to all of the Smurfit-Stone Container Corporation Plans’ participants and beneficiaries by allegedly making imprudent investments with the Plans’ assets, making misrepresentations and failing to disclose material adverse facts concerning the Smurfit-Stone Container Corporation’s business condition, debt management and viability, and not taking appropriate actions to protect the Plans’ assets. On May 23, 2011, a settlement was reached whereby approximately \$7,800,000 was received by the Plans’ Trustee and such funds, net of fees of approximately \$2,600,000, were allocated to each of the Plans’ participants on a pro-rata basis based on each participant’s benefit balance as of July 27, 2012. The portion allocated to the Plan totaled \$68,751, and is included in Other Income on the statement of changes in net assets available for benefits.

ROCK-TENN COMPANY 401(k) RETIREMENT SAVINGS PLAN
FOR CERTAIN HOURLY EMPLOYEES (ST. LAURENT)
NOTES TO FINANCIAL STATEMENTS
AS OF SEPTEMBER 28, 2012 AND DECEMBER 31, 2011
AND FOR THE PERIOD ENDED SEPTEMBER 28, 2012

1. DESCRIPTION OF PLAN (Continued)

B. Administration

Prior to the merger of the plans, Plan assets were held under contract by T. Rowe Price Trust Company (the "Trustee"), which maintains individual accounts reflecting each participant's respective interest in the value of the Plan's net assets. Certain administrative functions were performed by employees of the Company. These employees did not receive compensation from the Plan.

C. Eligibility

In general, employees were eligible to participate in the Plan after reaching age 18 and completing a minimum service period of one year. An employee's service with a predecessor employer acquired by or merged with the Company was taken into account for purposes of determining an employee's eligibility to participate in the Plan.

D. Contributions

Prior to the merger of the plans, participants were able to make contributions to the Plan through salary deferrals ranging from 1% to 20% of eligible compensation, as defined by the Plan, depending on the amount permitted for the particular location. The Company made a matching contribution in varying amounts depending on the location where the participant was employed. The Company's matching contributions were invested according to participant direction. All contributions were subject to certain maximum limitations under the Internal Revenue Code ("IRC").

E. Participant Accounts

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

ROCK-TENN COMPANY 401(k) RETIREMENT SAVINGS PLAN
FOR CERTAIN HOURLY EMPLOYEES (ST. LAURENT)
NOTES TO FINANCIAL STATEMENTS
AS OF SEPTEMBER 28, 2012 AND DECEMBER 31, 2011
AND FOR THE PERIOD ENDED SEPTEMBER 28, 2012

1. DESCRIPTION OF PLAN (Continued)

F. Vesting

Participants vested immediately in their voluntary contributions and earnings thereon. Vesting in the Company's matching contribution and earnings thereon was based on credited years of service. Generally, a participant was fully vested after five years of credited service or other events, as defined by the Plan.

G. Forfeitures

Forfeitures of non-vested benefits were used to offset future employer matching contributions. Forfeitures of \$37,765 and \$1,570 were used by the Plan to reduce employer contributions for the period ended September 28, 2012 and the year ended December 31, 2011, respectively. Forfeitures of \$11,677 were available for future use at September 28, 2012 and were transferred to the Rock-Tenn Company 401(k) Retirement Savings Plan.

H. Withdrawals and Payments of Benefits

Participants could elect to receive payment of their vested account balance as soon as practicable after employment was terminated or after becoming disabled. Participants could have their account paid directly to them net of appropriate taxes and penalties (as applicable) or transferred in a direct rollover to another qualified plan or individual retirement account without taxes or penalties. Participants who had attained the age of 70½ received distributions in accordance with the Internal Revenue Service ("IRS") minimum required distribution rules.

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

ROCK-TENN COMPANY 401(k) RETIREMENT SAVINGS PLAN
FOR CERTAIN HOURLY EMPLOYEES (ST. LAURENT)
NOTES TO FINANCIAL STATEMENTS
AS OF SEPTEMBER 28, 2012 AND DECEMBER 31, 2011
AND FOR THE PERIOD ENDED SEPTEMBER 28, 2012

1. DESCRIPTION OF PLAN (Continued)

I. Notes Receivable from Participants

Participants at certain locations, depending on the terms of the collective bargaining agreement, were permitted to borrow from their accounts a minimum of \$1,000, up to a maximum equal to the lesser of 50 percent of their vested account balance or \$50,000. The loans were secured by the balance in the participant's account, were repaid ratably through monthly payroll deductions over a period not to exceed five years or up to ten years if the loan was made in connection with the purchase of a principal residence, and bore reasonable rates of interest (5.00% to 5.25% at September 28, 2012) agreed upon at the date of signing the loan application.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

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

B. Investment Valuation and Income Recognition

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

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

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

ROCK-TENN COMPANY 401(k) RETIREMENT SAVINGS PLAN
FOR CERTAIN HOURLY EMPLOYEES (ST. LAURENT)
NOTES TO FINANCIAL STATEMENTS
AS OF SEPTEMBER 28, 2012 AND DECEMBER 31, 2011
AND FOR THE PERIOD ENDED SEPTEMBER 28, 2012

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Investment Valuation and Income Recognition (Continued)

In accordance with GAAP, investment contracts held by a defined-contribution plan were required to be reported at fair value. However, for fully benefit-responsive insurance contracts, contract value is a relevant measurement as it is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan does invest in fully benefit-responsive investment contracts through the T. Rowe Price Stable Value Fund. The investments were primarily contracts that were issued by insurance companies and banks.

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

C. Notes Receivable from Participants

Loans to participants were reported at their unpaid principal balances, plus any accrued but unpaid interest. As of September 28, 2012, all outstanding loan balances were merged and transferred into the Rock-Tenn Company 401(k) Retirement Savings Plan.

D. Administrative Expenses

Legal expenses were generally paid by the Company, and all other administrative expenses were generally paid by the Plan, as allowed by the Plan document.

E. Risks and Uncertainties

The Plan invested in various investment securities. Investment securities were exposed to various risks, such as interest rate, market, credit, and overall market volatility.

ROCK-TENN COMPANY 401(k) RETIREMENT SAVINGS PLAN
FOR CERTAIN HOURLY EMPLOYEES (ST. LAURENT)
NOTES TO FINANCIAL STATEMENTS
AS OF SEPTEMBER 28, 2012 AND DECEMBER 31, 2011
AND FOR THE PERIOD ENDED SEPTEMBER 28, 2012

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates that affect the amounts reported in the financial statements and accompanying notes.

G. Payment of Benefits

Benefit payments were recorded when distributed.

H. Subsequent Events

The Plan has evaluated subsequent events through July 11, 2013, the date which the financial statements were available to be issued, and there are no disclosable events.

3. INVESTMENTS

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

	September 28, 2012	December 31, 2011
T. Rowe Price Stable Value Fund (at contract value)	\$ -	\$ 6,923,224
Fidelity Contrafund	-	5,603,695
Vanguard Institutional Index	-	5,273,868
T. Rowe Price Equity Income Fund	-	4,256,016
T. Rowe Price Small Capitalization Value Fund	-	3,021,036
T. Rowe Price New Income Fund	-	2,805,576

For the period ended September 28, 2012, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the period) appreciated in value as follows:

Mutual funds	\$ 3,325,230
Common trusts - life cycle funds	702,412
	<u>\$ 4,027,642</u>

ROCK-TENN COMPANY 401(k) RETIREMENT SAVINGS PLAN
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NOTES TO FINANCIAL STATEMENTS
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AND FOR THE PERIOD ENDED SEPTEMBER 28, 2012

3. INVESTMENTS (Continued)

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

Certain events limited the ability of the Plan to transact at contract value with the issuer. Specific coverage provided by each contract may have been different from each issuer and can be found in the contract of the common/collective trust. Examples of such events include the following: (1) amendments to the Plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under the Employee Retirement Income Security Act of 1974. The average interest crediting rates, which are the blended contract yields of the T. Rowe Price Stable Value Fund, were 2.66% and 3.40% for the period ended September 28, 2012 and the year ended December 31, 2011, respectively.

4. FAIR VALUE MEASUREMENTS

The Financial Accounting Standards Board ("FASB") has established a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

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

Level 2 Inputs to the valuation methodology include:

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

ROCK-TENN COMPANY 401(k) RETIREMENT SAVINGS PLAN
FOR CERTAIN HOURLY EMPLOYEES (ST. LAURENT)
NOTES TO FINANCIAL STATEMENTS
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AND FOR THE PERIOD ENDED SEPTEMBER 28, 2012

4. FAIR VALUE MEASUREMENTS (Continued)

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

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

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

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

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Value
Mutual funds ^(a) :				
Fixed income funds	\$ 4,300,632	\$ -	\$ -	\$ 4,300,632
Large Cap funds	15,133,578	-	-	15,133,578
Mid Cap funds	1,787,231	-	-	1,787,231
Small Cap funds	3,021,037	-	-	3,021,037
International funds	1,800,956	-	-	1,800,956
Total mutual funds	<u>26,043,434</u>	<u>-</u>	<u>-</u>	<u>26,043,434</u>
Common trusts - life cycle funds ^(b)	5,406,238	-	-	5,406,238
Common/collective trust ^(c)	-	7,173,394	-	7,173,394
Total assets at fair value	<u>\$ 31,449,672</u>	<u>\$ 7,173,394</u>	<u>\$ -</u>	<u>\$ 38,623,066</u>

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

(b) The common trust - life cycle funds are valued using the NAV of the fund and are classified within level 1 of the fair value hierarchy. The funds contain a mix of U.S. stocks, international stocks, real assets, U.S. investment-grade bonds, international and high yield bonds, and inflation focused bonds. There are currently no redemption restrictions on these investments.

(c) The common/collective trust is valued based on the estimated fair value of the underlying investment contracts in the fund and is classified within level 2 of the fair value hierarchy. There are currently no redemption restrictions on this investment.

ROCK-TENN COMPANY 401(k) RETIREMENT SAVINGS PLAN
FOR CERTAIN HOURLY EMPLOYEES (ST. LAURENT)
NOTES TO FINANCIAL STATEMENTS
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5. INFORMATION CERTIFIED BY TRUSTEE

For the period ended September 28, 2012 and the year ended December 31, 2011, the Plan administrator elected, as permitted by Section 2520.103 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, to have certain financial information certified by the Trustee, T. Rowe Price Trust Company. The following information included in the Plan's September 28, 2012 and December 31, 2011 financial statements was prepared by the Trustee and furnished to the Plan administrator.

	September 28, 2012	December 31, 2011
Statements of net assets available for benefits:		
Investments:		
Mutual funds	\$ -	\$ 26,043,434
Common trusts - life cycle funds	-	5,406,238
Common/collective trust (at contract value)	-	6,923,224
Notes receivable from participants	-	6,957
Statement of changes in net assets available for benefits:		
Interests and dividends	365,157	
Net appreciation in fair value of investments	4,027,642	
Interest from notes receivable from participants	229	

6. INCOME TAX STATUS

The Plan received a determination letter from the Internal Revenue Service dated November 24, 2008, stating that the Plan was qualified under Section 401(a) of the Internal Revenue Code ("IRC") and, therefore, the related trust was exempt from taxation. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. Since receiving the determination letter, the Plan has undergone various amendments and the determination letter expired on January 31, 2012, at which time, the Company applied for a new determination letter. The Plan administrator and Plan's tax counsel believe that the Plan was designed and operated in compliance with the applicable requirements of the IRC through September 28, 2012, the date the Plan was merged with and into the Rock-Tenn Company 401(k) Retirement Savings Plan, and has no income subject to unrelated business income tax. Therefore, no provision for income taxes has been included in the Plan's financial statements.

ROCK-TENN COMPANY 401(k) RETIREMENT SAVINGS PLAN
FOR CERTAIN HOURLY EMPLOYEES (ST. LAURENT)
NOTES TO FINANCIAL STATEMENTS
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6. INCOME TAX STATUS (Continued)

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of September 28, 2012, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations by tax authorities for years prior to December 31, 2008.

7. PARTY-IN-INTEREST TRANSACTIONS

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

8. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at September 28, 2012 and December 31, 2011 to Form 5500:

	September 28, 2012	December 31, 2011
Net assets available for benefits per the financial statements	\$ -	\$ 38,418,357
Add: Adjustment from contract value to fair value for interest in common/collective trust relating to fully benefit-responsive investment contracts	<u>-</u>	<u>250,170</u>
Net assets available for benefits per Form 5500	<u>\$ -</u>	<u>\$ 38,668,527</u>

ROCK-TENN COMPANY 401(k) RETIREMENT SAVINGS PLAN
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NOTES TO FINANCIAL STATEMENTS
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8. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (Continued)

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements for the period ended September 28, 2012 to net income per Schedule H of the Form 5500:

Net increase in net assets available for benefits per the financial statements	\$ 3,016,986
Less: 2011 change in adjustment from contract value to fair value for interest in common/collective trust relating to fully benefit-responsive investment contracts	<u>(250,170)</u>
Net income per Schedule H of Form 5500	<u>\$ 2,766,816</u>