

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 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</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>GEORGIA-PACIFIC LLC SALARIED PENSION PLAN</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>046</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1978</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>93-0432081</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>404-652-2109</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>321210</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>046</u>	1c Effective date of plan <u>01/01/1978</u>		2b Employer Identification Number (EIN) <u>93-0432081</u>		2c Sponsor's telephone number <u>404-652-2109</u>		2d Business code (see instructions) <u>321210</u>	
1b Three-digit plan number (PN) ▶	<u>046</u>										
1c Effective date of plan <u>01/01/1978</u>											
2b Employer Identification Number (EIN) <u>93-0432081</u>											
2c Sponsor's telephone number <u>404-652-2109</u>											
2d Business code (see instructions) <u>321210</u>											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>GEORGIA-PACIFIC LLC</u> <u>133 PEACHTREE STREET NE, 39TH FLOOR</u> <u>ATLANTA, GA 30303</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.	10/09/2014	CATHERINE A. WOOD
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2014	JULIE A. BREHM
	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
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address GEORGIA-PACIFIC LLC C/O KOCH BUSINESS SOLUTIONS, LP 100 PEACHTREE STREET NW, 6TH FLOOR ATLANTA, GA 30303		3b Administrator's EIN 93-0432081
		3c Administrator's telephone number 404-652-2109
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5	27627
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	7816
b Retired or separated participants receiving benefits	6b	6092
c Other retired or separated participants entitled to future benefits.....	6c	11084
d Subtotal. Add lines 6a , 6b , and 6c	6d	24992
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	1397
f Total. Add lines 6d and 6e	6f	26389
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1C 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) (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	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>GEORGIA-PACIFIC LLC SALARIED PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>046</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>GEORGIA-PACIFIC LLC</u>	D Employer Identification Number (EIN) <u>93-0432081</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month _____ Day _____ Year _____	
2 Assets:	
a Market value	2a <u>1348019872</u>
b Actuarial value	2b <u>1350069125</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>7341</u> <u>445148672</u>
b For terminated vested participants.....	3b <u>11925</u> <u>391463795</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>487057649</u>
(3) Total active.....	3c(3) <u>8435</u> <u>487057649</u>
d Total.....	3d <u>27701</u> <u>1323670116</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>6.23</u> %
6 Target normal cost	6 <u>32478771</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>10/08/2014</u>
	Signature of actuary	Date
<u>MICHAEL R. MACE</u>	Type or print name of actuary	<u>14-06591</u>
		Most recent enrollment number
<u>TOWERS WATSON PENNSYLVANIA INC</u>	Firm name	<u>314-719-5900</u>
		Telephone number (including area code)
<u>101 SOUTH HANLEY</u> <u>ST. LOUIS, MO 63105-3411</u>	Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>9.62</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		34428571
b Interest on (a) using prior year's effective interest rate of <u>6.90</u> % except as otherwise provided (see instructions)		2375571
c Total available at beginning of current plan year to add to prefunding balance		36804142
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	101.99 %
15 Adjusted funding target attainment percentage	15	101.99 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	98.85 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/11/2013	10600000				
07/12/2013	10600000				
09/12/2014	30000000				
			Totals ►	18(b)	51200000 18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	47771765
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:			
a Segment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....		31a	32478771
b Excess assets, if applicable, but not greater than line 31a		31b	26399009
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment.....	0		0
b Waiver amortization installment	0		0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...		34	6079762
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....		36	6079762
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	47771765
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	41692003
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected		☐ 2 plus 7 years ☐ 15 years	
b Eligible plan year(s) for which the election in line 41a was made		☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011	
42 Amount of acceleration adjustment		42	
43 Excess installment acceleration amount to be carried over to future plan years		43	

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2013
		This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan GEORGIA-PACIFIC LLC SALARIED PENSION PLAN	B Three-digit plan number (PN) ▶	046
C Plan sponsor's name as shown on line 2a of Form 5500 GEORGIA-PACIFIC LLC	D Employer Identification Number (EIN) 93-0432081	

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
HEWITT FINANCIAL SERVICES LLC

36-3943169

(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)

HEWITT ASSOCIATES

36-2235791

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	NONE	987848	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

BANK OF NEW YORK MELLON

13-5160382

(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?
13	TRUSTEE	169428	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

TOWERS WATSON

23-1159360

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	76127	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

GRANT THORNTON LLP

36-6055558

(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?
10	NONE	19500	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

THE VANGUARD GROUP

23-2186884

(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?
14	NONE	11375	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

RECALL TOTAL INFORMATION MANAGEMENT

36-3795227

(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?
14	NONE	10943	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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) <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.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>GEORGIA-PACIFIC LLC SALARIED PENSION PLAN</u>		B Three-digit plan number (PN) ► <u>046</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>GEORGIA-PACIFIC LLC</u>		D Employer Identification Number (EIN) <u>93-0432081</u>

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	38000000	30000000
	(2) Participant contributions	1b(2)		
	(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)		
	(9) Value of interest in common/collective trusts	1c(9)		
	(10) Value of interest in pooled separate accounts	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)	1314559044	1329232583
	(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)		
	(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	1352559044	1359232583

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	943750	273524
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	943750	273524

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1351615294	1358959059
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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)	51200000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		51200000

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

(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)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(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)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		80822957
(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)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		132022957

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	120689060	
(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)		120689060
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)	95627	
(2) Contract administrator fees	2i(2)	999223	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	2895282	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		3990132
j Total expenses. Add all expense amounts in column (b) and enter total	2j		124679192

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		7343765
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: GRANT THORNTON LLP

(2) EIN: 36-6055558

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		5000000
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)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☒ Yes ☐ No ☐ Not determined

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 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>GEORGIA-PACIFIC LLC SALARIED PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>046</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>GEORGIA-PACIFIC LLC</u>	D Employer Identification Number (EIN) <u>93-0432081</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>25-6263968</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>893</u>

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☒ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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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: 24% Investment-Grade Debt: 39% High-Yield Debt: 4% Real Estate: 4% Other: 29%

- 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):

Financial Statements and Report of
Independent Certified Public Accountants

Georgia-Pacific LLC Salaried Pension Plan

December 31, 2013 and 2012

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Report of Independent Certified Public Accountants	1
Financial statements:	
Statements of net assets available for benefits	3
Statements of changes in net assets available for benefits	4
Notes to financial statements	5
Note:	All schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.



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Report of Independent Certified Public Accountants

To the Plan Administrator of
Georgia-Pacific LLC Salaried Pension Plan:

Report on the financial statements

We were engaged to audit the financial statements of **Georgia-Pacific LLC Salaried Pension Plan** (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, 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 certified information described in Note 3, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the certifying entity meets the requirements of 29 CFR 2520.103-8. The Plan administrator obtained certifications from this entity as of December 31, 2013 and 2012, and for the years then ended, stating that the certified information provided to the Plan administrator 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 certified information described in Note 3, 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.



Atlanta, Georgia
October 2, 2014

Statements of net assets available for benefits

December 31	2013	2012
Assets:		
Investment in Koch Companies Defined Benefit Master Trust at fair value	\$ 1,329,232,583	\$ 1,314,559,044
Employer contributions receivable	30,000,000	38,000,000
Total assets	1,359,232,583	1,352,559,044
Liabilities:		
Accrued liabilities	273,524	943,750
Total liabilities	273,524	943,750
Net assets available for benefits	\$ 1,358,959,059	\$ 1,351,615,294

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

Statements of changes in net assets available for benefits

For the years ended December 31	2013	2012
Additions:		
Net investment gain from Koch Companies Defined Benefit Master Trust	\$ 80,822,957	\$ 117,546,147
Employer contributions	51,200,000	81,800,000
Total additions, net	132,022,957	199,346,147
Deductions:		
Benefit payments to participants and beneficiaries	120,689,060	117,556,456
Administrative expenses	3,990,132	4,359,102
Total deductions	124,679,192	121,915,558
Net increase	7,343,765	77,430,589
Net assets available for benefits, beginning of year	1,351,615,294	1,274,184,705
Net assets available for benefits, end of year	\$ 1,358,959,059	\$ 1,351,615,294

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

Notes to financial statements

1 Description of the Plan

The following description of the Georgia-Pacific LLC Salaried Pension Plan (the Plan) provides only general information. Participants should refer to the Plan document for more complete information.

General

The Plan is a noncontributory cash balance defined benefit pension plan covering United States of America salaried employees of Georgia-Pacific LLC, a Delaware limited liability company, and its affiliates (the Employer or Company). The Plan only covers employees hired before January 1, 2006. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). Under the Plan, a hypothetical personal account is maintained for each participant representing the individual's accrued retirement benefit. Each participant's account is credited semi-monthly with benefit and interest credits. Benefit credits are equal to a percentage of a participant's eligible compensation, as defined. The percentage is determined based upon the participant's age as of the December 31 immediately preceding such semi-monthly period, as follows:

Participant's age as of the applicable December 31:	Percentage of Compensation
Below 30	4.0%
30 to 39	4.5%
40 to 49	5.0%
50 to 59	5.5%
60 and over	6.0%

In addition, there is an additional adjustment for participants' compensation which exceeds the Social Security Taxable Wage Base.

Interest credits are calculated by determining the semi-monthly rate that will effectively yield, on an annual basis (when compounded), the annual 30-year Treasury Constant Maturities Rate determined as of the November preceding the Plan Year for which it is effective.

The trustee of the Plan, Bank of New York Mellon/BNY Mellon, N.A. (the trustee), and the Koch Industries, Inc. Investment Committee manage the Plan's investment assets. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Eligibility

United States of America regular salaried basis employees (or other employees entitled to salaried benefits) of the Company, as determined in accordance with the Company's standard payroll policies and practices, or employees who are United States citizens working abroad at Company-owned facilities and who are paid on the United States payroll (other than an employee who is treated as such solely by reason of the leased employee rules of Section 414(n) of the Internal Revenue Code (the Code)), are eligible for participation in the Plan. Employees who are considered as "leased employees" by reason of the leased employee rules of Section 414(n) of the Code are not eligible to participate in the Plan.

Effective January 1, 2006, the Plan was closed to new participants.

Funding Policy

The Company makes contributions to the Plan based on the funding recommendations of the Plan's independent consulting actuary to meet the minimum requirements under ERISA. The Plan was in compliance with applicable ERISA funding requirements for 2013 and 2012.

Vesting

Actively employed participants become 100% vested upon completion of three years of service, attainment of age 65, death, or disability. If a participant terminates employment prior to satisfying the 100% vesting requirements, he or she forfeits the right to receive the benefits accumulated.

Pension Benefits

Normal retirement commences on the first day of the month on or after the date on which a participant has attained the age of 65. Benefit payments are based on an annuity for life, as defined by the Plan document, if the participant is not married. A married retiree automatically receives his/her pension benefits in the form of a joint and 50% surviving spouse survivor annuity, as defined by the Plan document unless an election is made to receive another benefit form.

Disability Benefits

A participant who terminates employment due to a disability and has met the eligibility requirements under the Plan is entitled to a disability benefit. The benefit is the accrued normal retirement benefit commencing immediately with no reduction for commencement prior to age 65.

Death Benefits

If an unmarried participant dies prior to actual retirement, the participant's beneficiary shall be entitled to receive a lump-sum payment equal to the participant's vested benefit based on past service as of the date of death. If a married vested participant dies prior to actual retirement, the participant's spouse will receive a level life annuity. The spouse may elect other forms of payment as defined by the Plan document.

2 Summary of Significant Accounting Policies**Basis of Accounting**

The financial statements of the Plan are presented on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investment in the Koch Companies Defined Benefit Master Trust (Koch Master Trust) is stated at fair value (Note 3). 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 (Note 4).

Investments held by the master trust that are traded on a national securities exchange are valued at the last reported sales price on the last business day of the Plan year. Investments in preferred stocks, government bonds, corporate bonds, other corporate debt securities, and cash equivalents are valued based on yields available on comparable securities. Investments in common trust funds are based on quoted redemption values on the last business day of the Plan year, as determined by the trustee of the Plan. Investments in limited partnerships are valued at appraised values at the end of the Plan year as reported by the partnerships' respective general partners and the trustee of the Plan. Appraised values are developed using various modeling techniques, including, but not limited to, the strong correlation of the underlying security to one or more broad-based securities market indices and/or other financial instruments. Other investments consist primarily of synthetic equity options that are indexed to specific equity market benchmarks and are valued based upon observable market data. Investments in derivative instruments are marked to market daily based on quoted prices or widely accepted models that use readily observable market parameters as their basis. Amounts owed or due on open derivative contracts are recorded as receivables or payables to the master trust. 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.

Investment related expenses of the master trust, such as trustee and investment manager fees, are paid by the master trust and are netted against (added to) net investment gain (loss) from the master trust.

Benefits Paid

Benefits are recorded in the year in which they are paid.

Expenses

Administrative expenses include Pension Benefit Guaranty Corporation premiums, record keeping, legal, and other administration fees directly incurred by the Plan.

Subsequent Events

The Plan administrator has evaluated subsequent events through October 2, 2014, the date the financial statements were available to be issued. In August 2014, Plan management decided to offer vested terminated participants with an actuarially equivalent lump sum valued at less than \$50,000, an option to receive their benefit as a single lump sum distribution. Eligible participants will have until October 29, 2014 to elect the option. Related benefit payments are expected to occur in December 2014.

3 Financial Information of Master Trust

The Koch Master Trust was established for the collective investment of the assets of participating employee benefit plans of Koch Industries, Inc. and certain subsidiaries. Fund assets are allocated among participating plans by assigning to each plan those transactions (primarily contributions, benefit payments, and specific administrative expenses) which can be specifically identified. Income and expenses resulting from the collective investment of the assets are allocated (on a monthly or daily basis) in proportion to the fair value of the assets assigned to each plan.

The assets of the Koch Master Trust are accounted for on a units-of-participation basis. At December 31, 2013 and 2012, the Plan held 1,329,232,583 and 1,314,559,044 units of the Koch Master Trust with an individual unit estimated fair value of \$1, respectively. The Plan's unit holdings at December 31, 2013 and 2012 had fair values of \$1,329,232,583 and \$1,314,559,044, respectively, which represented approximately 25.5% and 25.5% of the net assets of the Koch Master Trust.

The trustee of the Plan has certified the completeness and accuracy of substantially all investments reflected in the accompanying statements of net assets available for benefits and substantially all of the related investment activity reflected in the statements of changes in net assets available for benefits of the Plan. The net assets of the Koch Master Trust certified as complete and accurate by the trustee totaled \$5,214,257,991 and \$5,149,346,905 at December 31, 2013 and 2012, respectively. Net investment gain of the Koch Master Trust certified as complete and accurate by the trustee totaled \$320,123,802 and \$454,726,414, and excluded \$7,904,702 and \$11,076,897 of net investment gain related to certain investments in limited partnerships and investment expenses for the years ended December 31, 2013 and 2012, respectively. The Plan's independent auditors have not audited investment information certified by the trustee of the Plan.

A summary of the net assets of the Koch Master Trust is as follows:

December 31	2013	2012
Assets:		
Investments at fair value:		
Cash and cash equivalents	\$ 69,317,707	\$ 77,380,042
Common and preferred stocks	20,522,577	51,588,540
Corporate bonds and other debt instruments	27,053,713	276,700,987
Government bonds	-	164,368,589
Common trust funds	2,764,230,930	1,812,622,883
Mutual Funds	46,879,694	206,889,456
Limited partnerships	2,040,675,190	1,253,697,427
Other investments	254,881,548	992,595,607
Total investments	5,223,561,359	4,835,843,531
Receivables:		
Interest and dividends	1,053,741	2,767,714
Due from brokers	-	335,891,300
Total receivables	1,053,741	338,659,014
Total assets	5,224,615,100	5,174,502,545
Liabilities:		
Other payables	111,000	14,078,743
Due to brokers	2,341,410	-
Total liabilities	2,452,410	14,078,743
Net assets	\$ 5,222,162,690	\$ 5,160,423,802

Net investment gain for the Koch Master Trust is as follows:

For the years ended December 31	2013	2012
Net investment gain:		
Net appreciation in fair value of investments	\$ 177,916,070	\$ 383,369,432
Interest, dividend and other income	144,712,266	82,225,269
Investment expenses	(5,676,729)	(6,760,918)
Net investment gain of Koch Companies Defined Benefit Master Trust	\$ 316,951,607	\$ 458,833,783

The net appreciation (depreciation) in fair value of investments of the Koch Master Trust by major investment category is as follows:

For the years ended December 31	2013	2012
Cash equivalents	\$ 156,631	\$ (101,911)
Common and preferred stocks	118,974,460	89,920,243
Mutual funds	1,653,643	(8,227,464)
Corporate bonds and other debt instruments	9,143,839	26,224,066
Government bonds	(11,044,302)	1,145,601
Common trust funds	5,206,147	106,360,571
Limited partnerships	79,679,333	67,300,586
Other investments	(25,853,681)	100,747,740
Net appreciation in fair value of investments	\$177,916,070	\$383,369,432

The Koch Master Trust's overall strategy is to provide investment diversification to minimize risk and maximize long-term investment returns while maintaining sufficient liquidity. As a part of this strategy, the master trust holds certain investments that have redemption restrictions, future funding commitments, and other requirements that vary by individual investment. Redemption restrictions are generally short term with the exception of certain limited partnership investments, of which funds frequently cannot be withdrawn for the life of the investment. At December 31, 2013 and 2012, the Koch Master Trust had noncancelable commitments to make future investments in certain limited partnerships totaling \$349,698,038 and \$367,124,438, respectively. The commitments mature at various dates designated by the respective fund agreements.

At December 31, 2013 and 2012, the Koch Master Trust held \$2,655,437,953 and \$1,010,201,662, respectively, of collective trust funds managed by Bank of New York Mellon/BNY Mellon, N.A. In addition, fees paid by the Koch Master Trust to the trustee, or an affiliate thereof, for trustee and investment management services totaled \$1,268,441 and \$838,156 for the years ended December 31, 2013 and 2012, respectively. Transactions with Bank of New York Mellon/BNY Mellon, N.A., qualify as party-in-interest transactions.

During 2013 and 2012 the Koch Master Trust invested in a limited number of derivative financial instruments. Certain investment managers were allowed to use derivatives for such strategies as portfolio structuring, return enhancement, and hedging against deterioration of investment holdings from market and interest rate changes. Derivatives are also used as a hedge against foreign currency fluctuations. Derivative instruments included equity index, government and money market forwards and futures, credit default swaps, as well as interest rate swaps and options. The resulting fair value changes of derivative instruments were included in the net appreciation in fair value of investments. Derivative positions held at December 31, 2013 and 2012 were not material and the use of derivative instruments was not believed to materially increase the credit or market risk of the master trust's investments.

4 Fair Value Measurements

FASB ASC 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The valuation methods described in Note 2 may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no changes in the methodologies used at December 31, 2013 and 2012.

The following table sets forth by level, within the fair value hierarchy, a summary of the Koch Master Trust's investment assets at fair value as of December 31, 2013.

December 31, 2013	Level 1		Level 2	Level 3	Total
Cash and cash equivalents					
Cash	\$ 69,302,316	\$ -	\$ -	\$ -	69,302,316
Fixed income securities	-	-	15,391	-	15,391
	69,302,316	-	15,391	-	69,317,707
Common and preferred stocks					
Fixed income stock	586,324	-	-	-	586,324
Domestic (U.S.) equity	19,416,134	-	-	-	19,416,134
Private equity funds	-	496,164	23,955	-	520,119
	20,002,458	496,164	23,955	-	20,522,577
Corporate bonds and other debt instruments	18,125	-	27,035,588	-	27,053,713
Common trust funds					
Emerging market equity	-	108,792,892	-	-	108,792,892
Fixed income securities	-	2,655,438,038	-	-	2,655,438,038
	-	2,764,230,930	-	-	2,764,230,930
Mutual funds					
Opportunity funds	-	-	46,879,694	-	46,879,694
Limited partnerships					
Fixed income securities	78,798	-	5,775	-	84,573
Domestic (U.S.) equity	49,421,788	9,778,783	-	-	59,200,571
Opportunity funds	-	215,002,433	1,038,273,816	-	1,253,276,249
Private equity funds	-	112,553,044	312,170,527	-	424,723,571
Real estate assets	-	-	303,390,226	-	303,390,226
	49,500,586	337,334,260	1,653,840,344	-	2,040,675,190
Other investments					
Fixed income securities	-	17,289,154	-	-	17,289,154
Domestic (U.S.) equity	-	44,584,133	-	-	44,584,133
Opportunity funds	-	1,565,210	172,523,516	-	174,088,726
Tactical asset allocation	18,919,535	-	-	-	18,919,535
	18,919,535	63,438,497	172,523,516	-	254,881,548
Total investment assets at fair value	\$ 157,743,020	\$ 3,165,499,851	\$ 1,900,318,488	\$ -	\$ 5,223,561,359

The following table sets forth by level, within the fair value hierarchy, a summary of the Koch Master Trust's investment assets at fair value as of December 31, 2012.

December 31, 2012	Level 1		Level 2	Level 3	Total
Cash and cash equivalents					
Cash	\$ 77,370,807	\$ -	\$ -	\$ -	\$ 77,370,807
Fixed income securities	-	9,235	-	-	9,235
	77,370,807	9,235	-	-	77,380,042
Common and preferred stocks					
Fixed income stock	936,325	-	-	-	936,325
Domestic (U.S.) equity	22,413,774	-	-	-	22,413,774
Opportunity funds	-	6,326,404	-	-	6,326,404
Private equity funds	21,891,287	-	20,750	-	21,912,037
	45,241,386	6,326,404	20,750	-	51,588,540
Corporate bonds and other debt instruments	27,209,806	181,775,131	67,716,050	-	276,700,987
Government bonds	164,368,589	-	-	-	164,368,589
Common trust funds					
Emerging market equity	-	141,376,043	-	-	141,376,043
Fixed income securities	-	1,010,196,515	248,591,950	-	1,258,788,465
Tactical asset allocation	412,458,375	-	-	-	412,458,375
	412,458,375	1,151,572,558	248,591,950	-	1,812,622,883
Mutual funds					
Opportunity funds	-	-	206,889,456	-	206,889,456
Limited partnerships					
Fixed income securities	78,798	-	5,860	-	84,658
Domestic (U.S.) equity	82,537,859	-	-	-	82,537,859
Opportunity funds	-	196,650,299	331,046,033	-	527,696,332
Private equity funds	-	104,323,568	341,622,824	-	445,946,392
Real estate assets	-	-	197,432,186	-	197,432,186
	82,616,657	300,973,867	870,106,903	-	1,253,697,427
Other investments					
Fixed income securities	357,709,352	6,852,752	-	-	364,562,104
Domestic (U.S.) equity	-	445,994,902	-	-	445,994,902
Opportunity funds	4,746,261	2,405,939	173,296,537	-	180,448,737
Tactical asset allocation	1,589,864	-	-	-	1,589,864
	364,045,477	455,253,593	173,296,537	-	992,595,607
Total investment assets at fair value	\$ 1,173,311,097	\$ 2,095,910,788	\$ 1,566,621,646	\$ -	\$ 4,835,843,531

The table below sets forth a summary of changes in fair value of the Koch Master Trust's level 3 investment assets for the year ended December 31, 2013.

For the year ended December 31, 2013	Fixed income securities	Opportunity funds	Private equity funds	Real estate assets	Total
Balance, beginning of year	\$ 316,313,860	\$ 711,232,026	\$ 341,643,574	\$ 197,432,186	\$ 1,566,621,646
Realized Gains	10,001,473	155,934	(20,979,225)	(79,564)	(10,901,382)
Unrealized gains (losses)	(30,098,673)	26,232,641	19,725,587	30,301,669	46,161,224
Purchases	8,232,713	667,889,992	93,959,886	184,202,719	954,285,310
Sales	(277,392,619)	(147,833,567)	(122,155,340)	(108,466,784)	(655,848,310)
Balance, end of year	\$ 27,056,754	\$ 1,257,677,026	\$ 312,194,482	\$ 303,390,226	\$ 1,900,318,488

The table below sets forth a summary of changes in fair value of the Koch Master Trust's level 3 investment assets for the year ended December 31, 2012.

For the year ended December 31, 2012	Fixed income securities	Opportunity funds	Private equity funds	Real estate assets	Total
Balance, beginning of year	\$ 206,007,731	\$ 552,854,609	\$ 342,872,214	\$ 63,020,385	\$ 1,164,754,939
Realized Gains	67,800	25,400,082	13,755,331	11,701,798	50,925,011
Unrealized gains (losses)	39,394,281	12,424,993	7,312,555	-	59,131,829
Purchases	72,072,012	262,697,888	66,231,151	189,749,636	590,750,687
Sales	(1,227,964)	(142,145,546)	(88,527,677)	(67,039,633)	(298,940,820)
Balance, end of year	\$ 316,313,860	\$ 711,232,026	\$ 341,643,574	\$ 197,432,186	\$ 1,566,621,646

The table below sets forth more detailed assumptions used in developing the fair values of the Koch Master Trust's level 3 investment assets for as of December 31, 2013.

Fund Type	Valuation Technique	Significant Unobservable Inputs	Range
Fixed income Securities	Original issue and subsequent transaction prices	Adjusted for liquidity and transfer restrictions	
Opportunity Funds	Benchmark pricing based upon country of issuance	Benchmark based on country of origin; Quotes or values derived from market data	
	Broker dealer quote, transaction price or an internal value derived by market data		
	Valued at probable realization value using cost price or values for recent transactions	Quotes from brokers active in trading the particular security type, counterparty valuations, market data service providers or reference to visible traded levels	
Private equity funds	Company trading and precedent trading multiple	EBITDA Multiple	5 times-19 times
	Discounted cash flow over holding period	Risk adjusted premiums of not achieving a return of capital. 3rd party engineering reports, comparable transactions	
Real estate assets	Discounted cash flow/direct capitalization	Discounted Rate Terminal Capitalization Rate	8.5-13.6%
	Projected cash flow	Investment, liquidation and wind-down periods	Investment Periods 20-30% Liquidations Periods 15-30% Wind down Periods 10-25%

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

Plan management evaluates the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2013, there were no significant transfers in or out of levels 1, 2 or 3.

5 Accumulated Plan Benefits

Accumulated plan benefits represent estimated future periodic payments, including lump-sum distributions, to be made in accordance with the Plan's provisions with respect to service which employees have rendered to the valuation date. It includes benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits payable under all circumstances (retirement, death, disability, and termination of employment) are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by an independent actuary and represents the amount which results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The actuarial present value of accumulated plan benefits is presented based on a beginning-of-year benefit information date. Significant actuarial assumptions and the method underlying the actuarial valuations as of December 31, 2012 are as follows:

Mortality	RP-2000 projected with Scale AA to 2020, no collar
Assumed rate of return on investments	7.5%
Average retirement age	63
Method	Unit credit cost method

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

The actuarial present value of accumulated plan benefits of the Plan is as follows:

December 31	2012
Vested benefits:	
Participants currently receiving payments	\$ 405,104,290
Other participants	839,082,651
Total	\$ 1,244,186,941

Changes in the actuarial present value of accumulated plan benefits are as follows:

For the year ended December 31	2012
Actuarial present value of accumulated plan benefits, beginning of year	\$ 1,268,163,878
Increase for interest due to the decrease in the discount period	96,841,314
Benefits paid	(117,556,456)
Assumption changes	(30,042,446)
Benefits accumulated and other changes	26,780,651
Actuarial present value of accumulated plan benefits, end of year	\$ 1,244,186,941

Assumption changes include a change in the Plan's assumed rate of return from 8.00% to 7.50%. In addition, there was a change in the mortality tables to RP-2000 projected with Scale AA to 2020 from RP-2000 projected with Scale AA to 2012.

6 Related-Party Transactions

Certain Plan investments are managed by the trustee and therefore, these transactions qualify as party-in-interest transactions.

7 Plan Termination

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

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- a. Benefits attributable to employee contributions, taking into account those paid out before termination.
- b. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan.
- c. Other vested benefits insured by the PBGC up to the application limitations discussed below.
- d. Vested benefits not insured by the PBGC.
- e. All nonvested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal retirement age benefits, early retirement benefits and certain disability and survivor benefits. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees.

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

8 Income Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated May 5, 1997, that the Plan and related trust are designed in accordance with applicable sections of the Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Code. An application for a favorable determination letter for the Plan is currently pending with the Internal Revenue Service.

US 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 IRS or other applicable taxing authorities. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2013 and 2012, and for the years then ended, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the Plan's financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, the Plan is not currently under audit with respect to any tax periods in progress.

9 Risks and Uncertainties

The Plan through the Koch Master Trust invests in various investment securities. These investment securities carry various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

The Plan through the Koch Master Trust invests in securities with contractual cash flows, such as asset-backed securities, collateralized mortgage obligations and commercial mortgage backed securities, including securities backed by subprime mortgage loans. The value, liquidity and related income or loss of these securities are sensitive to changes in economic conditions, including real estate value, delinquencies or defaults, or both, and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

► File as an attachment to Form 5500 or 5500-SF.

OMB No. 1210-0110

2013**This Form is Open to Public
Inspection**

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

► Round off amounts to nearest dollar.

► Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan GEORGIA-PACIFIC LLC SALARIED PENSION PLAN		B Three-digit plan number (PN) ► 046
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF GEORGIA-PACIFIC LLC		D Employer Identification Number (EIN) 93-0432081
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500		

Part I Basic Information

1 Enter the valuation date: Month 1 Day 1 Year 2013		
2 Assets:		
a Market value	2a	1,348,019,872
b Actuarial value	2b	1,350,069,125
3 Funding target/participant count breakdown:		
	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	7,341
b For terminated vested participants	3b	11,925
c For active participants:		
(1) Non-vested benefits	3c(1)	0
(2) Vested benefits	3c(2)	487,057,649
(3) Total active	3c(3)	8,435
d Total	3d	27,701
4 If the plan is in at-risk status, check the box and complete lines (a) and (b). ☐		
a Funding target disregarding prescribed at-risk assumptions	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5 Effective interest rate	5	6.23 %
6 Target normal cost	6	32,478,771

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	 MICHAEL R. MACE Signature of actuary	Date 14-06591
MICHAEL R. MACE Type or print name of actuary		Most recent enrollment number (314) 719-5900
TOWERS WATSON PENNSYLVANIA INC Firm name		Telephone number (including area code)
101 SOUTH HANLEY ST. LOUIS MO 63105-3411 Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>9.62</u> %		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		34,428,571
	b Interest on (a) using prior year's effective interest rate of <u>6.90</u> % except as otherwise provided (see instructions)		2,375,571
	c Total available at beginning of current plan year to add to prefunding balance		36,804,142
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	101.99 %
15	Adjusted funding target attainment percentage	15	101.99 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	98.85 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/11/2013	10,600,000				
07/12/2013	10,600,000				
09/12/2014	30,000,000				
Totals ►			18(b)	51,200,000	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	47,771,765

20 Quarterly contributions and liquidity shortfalls:

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

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:			
a Segment rates:	1st segment: 4.94 %	2nd segment: 6.15 %	3rd segment: 6.76 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	32,478,771	
b Excess assets, if applicable, but not greater than line 31a	31b	26,399,009	
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment.....		0	0
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..		34	6,079,762
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....		36	6,079,762
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	47,771,765
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	41,692,003
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected		☐ 2 plus 7 years	☐ 15 years
b Eligible plan year(s) for which the election in line 41a was made		☐ 2008	☐ 2009 ☐ 2010 ☐ 2011
42 Amount of acceleration adjustment		42	
43 Excess installment acceleration amount to be carried over to future plan years		43	

Attachment to Schedule SB, Line 22 –
Description of Weighted Average Retirement Age
Georgia-Pacific LLC Salaried Pension Plan
EIN: 93-0432081
Plan Number: 046

Age	Retirement Rate	Assumed Number Eligible	Assumed Number Retiring	Age * Number Retiring
55	5%	1,000	50	2,750
56	5%	950	48	2,688
57	5%	902	45	2,565
58	5%	857	43	2,494
59	5%	814	41	2,419
60	8%	773	62	3,720
61	8%	711	57	3,477
62	15%	654	98	6,076
63	15%	556	83	5,229
64	15%	473	71	4,544
65	25%	402	101	6,565
66	25%	301	75	4,950
67	20%	226	45	3,015
68	20%	181	36	2,448
69	20%	145	29	2,001
70	100%	116	116	8,120
			1,000	/ 63,061
Weighted Average Retirement Age				63

Attachment to Schedule SB, Line 24 – Change in Actuarial Assumptions
Georgia-Pacific LLC Salaried Pension Plan
EIN: 93-0432081
Plan Number: 046

Aspect of Valuation	Old	New																																								
Salary Increase	4.00%	3.00%																																								
Cash Balance Interest Crediting Rate	3.10%	2.80%																																								
Expenses	Assumed plan-related expenses added to normal cost were \$4,600,000 in 2012	Assumed plan-related expenses added to normal cost were \$5,700,000 in 2013																																								
Termination Rates	<table><tr><td></td><td colspan="3">Years of Service</td></tr><tr><td></td><td>0-2</td><td>2-3</td><td>3+</td></tr><tr><td><u>Age</u></td><td></td><td><u>Rate</u></td><td></td></tr><tr><td>25</td><td>14.3%</td><td>14.3%</td><td>14.3%</td></tr><tr><td>40</td><td>14%</td><td>11%</td><td>5.6%</td></tr><tr><td>55</td><td>14%</td><td>11%</td><td>0%</td></tr><tr><td>70</td><td>0%</td><td>0%</td><td>0%</td></tr></table>		Years of Service				0-2	2-3	3+	<u>Age</u>		<u>Rate</u>		25	14.3%	14.3%	14.3%	40	14%	11%	5.6%	55	14%	11%	0%	70	0%	0%	0%	<table><tr><td><u>Age</u></td><td><u>Rate</u></td></tr><tr><td>0-29</td><td>10%</td></tr><tr><td>30-34</td><td>9%</td></tr><tr><td>35-39</td><td>7%</td></tr><tr><td>40-69</td><td>5%</td></tr><tr><td>70+</td><td>0%</td></tr></table>	<u>Age</u>	<u>Rate</u>	0-29	10%	30-34	9%	35-39	7%	40-69	5%	70+	0%
	Years of Service																																									
	0-2	2-3	3+																																							
<u>Age</u>		<u>Rate</u>																																								
25	14.3%	14.3%	14.3%																																							
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0-29	10%																																									
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70+	0%																																									
Retirement Rates	<table><tr><td><u>Age</u></td><td><u>Rate</u></td></tr><tr><td>55-58</td><td>10%</td></tr><tr><td>59-61</td><td>15%</td></tr><tr><td>62</td><td>30%</td></tr><tr><td>63</td><td>25%</td></tr><tr><td>64</td><td>30%</td></tr><tr><td>65-66</td><td>40%</td></tr><tr><td>67-68</td><td>30%</td></tr><tr><td>69</td><td>40%</td></tr><tr><td>70</td><td>100%</td></tr></table>	<u>Age</u>	<u>Rate</u>	55-58	10%	59-61	15%	62	30%	63	25%	64	30%	65-66	40%	67-68	30%	69	40%	70	100%	<table><tr><td><u>Age</u></td><td><u>Rate</u></td></tr><tr><td>55-59</td><td>5%</td></tr><tr><td>60-61</td><td>8%</td></tr><tr><td>62-64</td><td>15%</td></tr><tr><td>65-66</td><td>25%</td></tr><tr><td>67-69</td><td>20%</td></tr><tr><td>70+</td><td>100%</td></tr></table>	<u>Age</u>	<u>Rate</u>	55-59	5%	60-61	8%	62-64	15%	65-66	25%	67-69	20%	70+	100%						
<u>Age</u>	<u>Rate</u>																																									
55-58	10%																																									
59-61	15%																																									
62	30%																																									
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65-66	40%																																									
67-68	30%																																									
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60-61	8%																																									
62-64	15%																																									
65-66	25%																																									
67-69	20%																																									
70+	100%																																									
Form of Payment Election for Terminated Participants	40% immediate lump sum and 60% deferred lump sum	70% lump sums and 30% annuities																																								

Plan Number: 046

Average Service: 20.4

Completed Years of Service

Attained Age		< 1	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	Totals
< 25	Count Average Earnings	0	0	1 60,914	0	0	0	0	0	0	0	1
25 to 29	Count Average Earnings	0	0	47 60,914	4	0	0	0	0	0	0	51
30 to 34	Count Average Earnings	0	0	166 75,404	145 74,203	10	0	0	0	0	0	321
35 to 39	Count Average Earnings	0	0	165 72,228	362 75,869	161 80,816	9	0	0	0	0	697
40 to 44	Count Average Earnings	0	0	183 80,799	386 84,699	407 90,190	194 85,073	11	0	0	0	1,181
45 to 49	Count Average Earnings	0	0	147 85,683	428 85,785	367 88,602	444 91,526	219 89,422	7	0	0	1,612
50 to 54	Count Average Earnings	0	0	156 82,532	309 79,812	305 83,914	415 89,816	437 101,761	225 85,115	62 69,918	0	1,909
55 to 59	Count Average Earnings	0	0	86 84,881	215 84,222	191 80,856	244 85,835	252 94,411	266 102,622	315 77,400	56 71,841	1,625
60 to 64	Count Average Earnings	0	0	57 77,035	113 81,365	95 91,504	106 84,281	130 85,646	115 93,170	119 95,008	127 83,675	862
65 to 69	Count Average Earnings	0	0	8	27 79,628	10	19	16	16	18	32 101,590	146
70 & up	Count Average Earnings	0	0	1	4	2	4	4	1	2	12	30
Totals	Count	0	0	1,017	1,993	1,548	1,435	1,069	630	516	227	8,435

Appendix A: Statement of Actuarial Assumptions and Methods

Assumptions and Methods for Contribution Purposes

Actuarial Assumptions and Methods — Contributions

Economic Assumptions

Interest rate basis:

- | | |
|---------------------|----------------|
| ▶ Applicable month | September 2012 |
| ▶ Yield curve basis | Segment rates |

Interest rates:

	Reflecting Corridors	Not Reflecting Corridors
▶ First segment	4.94%	1.75%
▶ Second segment	6.15%	4.62%
▶ Third segment	6.76%	5.72%
▶ Effective interest rate	6.23%	4.77%

Annual rates of increase:

- | | |
|--|-------|
| ▶ Salaries | 3.00% |
| ▶ Cash balance interest crediting rate | 2.80% |
| ▶ Social Security Wage Base | 3.25% |
| ▶ CPI | 2.75% |
| ▶ Statutory limits on benefits and pay | 2.75% |

Demographic Assumptions

New or rehired employees It was assumed there will be no new or rehired employees.

Mortality:

- | | |
|------------|---|
| ▶ Healthy | Generational mortality table for annuitants and non-annuitants §1.430(h)(3)-1(d). |
| ▶ Disabled | Generational mortality table for annuitants and non-annuitants §1.430(h)(3)-1(d). |

Termination

Rates varying by age and service, per 1,000 participants as follows:

Number leaving during the year

<i>Age</i>	<i>Rate</i>
0-29	100
30-34	90
35-39	70
40-69	50
70+	0

Disability

Rates varying by age and gender, per 1,000 participants.
Representative rates follow:

Number becoming disabled during the year

<i>Age</i>	<i>Male</i>	<i>Female</i>
25	.3	.3
30	.3	.4
35	.4	.7
40	.8	1.3
45	1.6	2.4
50	3.3	4.0
55	6.9	6.4
60	11.5	9.0
65	0.0	0.0

Retirement

Rates varying by age, per 1,000 participants as follows:

Number retiring during the year

<i>Age</i>	<i>Rate</i>
55-59	50
60-61	80
62-64	150
65-66	250
67-69	200
70+	1,000

Benefit commencement date:

- Deferred vested benefit

Age 65

Form of payment

If terminated:

- 70% Lump sum, and
- 30% Annuity

If retired:

- 100% Lump sum

Percent married

85%

Spouse age

Wife three years younger than husband.

Covered pay

The 2012 pensionable pay increased with the salary increase assumption.

Administrative expense

\$5,700,000

At-risk assumptions	For at-risk calculations, all participants eligible to elect benefits during the current and subsequent ten plan years are assumed to commence benefits at the earliest possible date under the plan, but not before the end of the current plan year, except in accordance with the regular valuation assumptions. In addition, all participants (not just those eligible to begin benefits within the next 11 years) are assumed to elect the most valuable form of benefit under the plan, which is usually the lump sum form of payment.
---------------------	--

Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefits
Target normal cost	Present value of benefits expected to accrue during plan year plus plan-related expenses expected to be paid from plan assets during plan year.
Actuarial value of assets	<p>Average of the fair market value of assets on the valuation date and the dates 12 and 24 months before the valuation date, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable.</p> <p>The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.</p>
Benefits not valued	All benefits described in the Plan Provisions section of this report were valued. Towers Watson has reviewed the plan provisions with Georgia-Pacific and, based on that review, is not aware of any significant benefits required to be valued that were not.
Change in assumptions and methods since prior valuation	<p>The segment interest rates used to calculate the funding target and target normal cost were updated from an applicable month of September 2011 to September 2012.</p> <p>The cash balance interest crediting rate was changed from 3.10% for 2012 to 2.80% for 2013.</p> <p>The salary increase rate was changed from 4.00% for 2012 to 3.00% for 2013.</p> <p>The assumed plan-related expenses added to the target normal cost were changed from \$4,600,000 for 2012 to \$5,700,000 for 2013.</p> <p>The form of payment election was changed to assume 70% of deferred vested participants elect the lump sum option and 30% elect an annuity.</p> <p>The assumed rates of turnover and retirement were revised to better reflect anticipated experience under the plan.</p>

Appendix B: Summary of Plan Provisions

Plan Provisions

Plan name	Georgia-Pacific LLC Salaried Pension Plan	
Purpose	1/1/2013 Funding Valuation	
Type of plan	Cash Balance	
Normal form	Actuarial equivalent of cash balance account for life	
Plan eligibility	Closed to new participants 01/01/2006 (GP Cellulose LLC on 04/01/2006)	
Years of service	Elapsed time	
Pension earnings	Total pay, excluding severance and reimbursements	
Class	Salaried and certain non-union employees. Some employee groups have ceased participation	
Cash balance account	Sum of opening balance, periodic pay credits, and periodic interest credits	
Opening balance	Present value of annuity under prior plan, if applicable	
Periodic pay credits	Percentage of pension earnings	
▶ Basic pay credit	Age	Percentage
	Under 30	4.0%
	30 – 39	4.5%
	40 – 49	5.0%
	50 – 59	5.5%
	60 and over	6.0%
▶ Excess pay credit	Same as basic pay credit applied to compensation in excess of the Social Security Wage Base	
▶ Transition pay credit	No longer accruing	
Periodic interest credits	Based on 30-year Treasury Constant Maturities rate for November of the prior calendar year	
Minimum account balance	Eligible to participate before 01/01/2000 who are age 40 on or before 01/01/1989. The benefit is greater of the cash balance described above or the minimum account balance. The minimum account balance is the sum of opening balance on 01/01/2000, alternative base pay credits, and periodic interest credits as described above.	
Alternative base pay credit	Age Attained On or Before 01/01/1989	Percentage
	40 but less than 46	5.0%
	46	6.0%
	47	7.0%
	48	8.0%
	49	9.0%
	50 and over	10.0%

Attachment to Schedule SB, Part V
Summary of Plan Provisions
Georgia-Pacific LLC Salaried Pension Plan
EIN: 93-0432081 / Plan Number 046

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal retirement	65	- -		Actuarial equivalent of accumulated cash balance account. For certain merged groups, prior plan minimum and add-on apply
Early retirement	--	3	--	Same as Normal
Vested termination	--	3	--	Same as Normal
Disablement	--	--	--	If eligible for LTD plan, same as Normal
Pre Ret Death	--	3	--	Same as Normal

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Optional Forms of Payment

In addition to the normal form of payment, participants are eligible to elect the following actuarial equivalent optional forms:

Single Life Annuity – An annuity payable for the participant's life only

Joint and Survivor Annuity – An annuity payable for the participant's life and upon death, an annuity payable to the beneficiary based on the percentage elected and using conversion factors based on the plan actuarial equivalence bases.

Lump Sum – Single one-time payment. Once payment is made, no further benefits are due from the plan. Other optional forms of payment including level income options are available for merged groups.

Attachment to Schedule SB, Line 22 –
Description of Weighted Average Retirement Age
Georgia-Pacific LLC Salaried Pension Plan
EIN: 93-0432081
Plan Number: 046

Age	Retirement Rate	Assumed Number Eligible	Assumed Number Retiring	Age * Number Retiring
55	5%	1,000	50	2,750
56	5%	950	48	2,688
57	5%	902	45	2,565
58	5%	857	43	2,494
59	5%	814	41	2,419
60	8%	773	62	3,720
61	8%	711	57	3,477
62	15%	654	98	6,076
63	15%	556	83	5,229
64	15%	473	71	4,544
65	25%	402	101	6,565
66	25%	301	75	4,950
67	20%	226	45	3,015
68	20%	181	36	2,448
69	20%	145	29	2,001
70	100%	116	116	8,120
			1,000	/ 63,061
Weighted Average Retirement Age				63

Appendix A: Statement of Actuarial Assumptions and Methods

Assumptions and Methods for Contribution Purposes

Actuarial Assumptions and Methods — Contributions

Economic Assumptions

Interest rate basis:

- | | |
|---------------------|----------------|
| ▶ Applicable month | September 2012 |
| ▶ Yield curve basis | Segment rates |

Interest rates:

	Reflecting Corridors	Not Reflecting Corridors
▶ First segment	4.94%	1.75%
▶ Second segment	6.15%	4.62%
▶ Third segment	6.76%	5.72%
▶ Effective interest rate	6.23%	4.77%

Annual rates of increase:

- | | |
|--|-------|
| ▶ Salaries | 3.00% |
| ▶ Cash balance interest crediting rate | 2.80% |
| ▶ Social Security Wage Base | 3.25% |
| ▶ CPI | 2.75% |
| ▶ Statutory limits on benefits and pay | 2.75% |

Demographic Assumptions

New or rehired employees It was assumed there will be no new or rehired employees.

Mortality:

- | | |
|------------|---|
| ▶ Healthy | Generational mortality table for annuitants and non-annuitants §1.430(h)(3)-1(d). |
| ▶ Disabled | Generational mortality table for annuitants and non-annuitants §1.430(h)(3)-1(d). |

Termination

Rates varying by age and service, per 1,000 participants as follows:

Number leaving during the year

<i>Age</i>	<i>Rate</i>
0-29	100
30-34	90
35-39	70
40-69	50
70+	0

Disability

Rates varying by age and gender, per 1,000 participants.
Representative rates follow:

Number becoming disabled during the year

<i>Age</i>	<i>Male</i>	<i>Female</i>
25	.3	.3
30	.3	.4
35	.4	.7
40	.8	1.3
45	1.6	2.4
50	3.3	4.0
55	6.9	6.4
60	11.5	9.0
65	0.0	0.0

Retirement

Rates varying by age, per 1,000 participants as follows:

Number retiring during the year

<i>Age</i>	<i>Rate</i>
55-59	50
60-61	80
62-64	150
65-66	250
67-69	200
70+	1,000

Benefit commencement date:

- Deferred vested benefit

Age 65

Form of payment

If terminated:

- 70% Lump sum, and
- 30% Annuity

If retired:

- 100% Lump sum

Percent married

85%

Spouse age

Wife three years younger than husband.

Covered pay

The 2012 pensionable pay increased with the salary increase assumption.

Administrative expense

\$5,700,000

At-risk assumptions	For at-risk calculations, all participants eligible to elect benefits during the current and subsequent ten plan years are assumed to commence benefits at the earliest possible date under the plan, but not before the end of the current plan year, except in accordance with the regular valuation assumptions. In addition, all participants (not just those eligible to begin benefits within the next 11 years) are assumed to elect the most valuable form of benefit under the plan, which is usually the lump sum form of payment.
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Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefits
Target normal cost	Present value of benefits expected to accrue during plan year plus plan-related expenses expected to be paid from plan assets during plan year.
Actuarial value of assets	<p>Average of the fair market value of assets on the valuation date and the dates 12 and 24 months before the valuation date, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable.</p> <p>The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.</p>
Benefits not valued	All benefits described in the Plan Provisions section of this report were valued. Towers Watson has reviewed the plan provisions with Georgia-Pacific and, based on that review, is not aware of any significant benefits required to be valued that were not.
Change in assumptions and methods since prior valuation	<p>The segment interest rates used to calculate the funding target and target normal cost were updated from an applicable month of September 2011 to September 2012.</p> <p>The cash balance interest crediting rate was changed from 3.10% for 2012 to 2.80% for 2013.</p> <p>The salary increase rate was changed from 4.00% for 2012 to 3.00% for 2013.</p> <p>The assumed plan-related expenses added to the target normal cost were changed from \$4,600,000 for 2012 to \$5,700,000 for 2013.</p> <p>The form of payment election was changed to assume 70% of deferred vested participants elect the lump sum option and 30% elect an annuity.</p> <p>The assumed rates of turnover and retirement were revised to better reflect anticipated experience under the plan.</p>

Appendix B: Summary of Plan Provisions

Plan Provisions

Plan name	Georgia-Pacific LLC Salaried Pension Plan	
Purpose	1/1/2013 Funding Valuation	
Type of plan	Cash Balance	
Normal form	Actuarial equivalent of cash balance account for life	
Plan eligibility	Closed to new participants 01/01/2006 (GP Cellulose LLC on 04/01/2006)	
Years of service	Elapsed time	
Pension earnings	Total pay, excluding severance and reimbursements	
Class	Salaried and certain non-union employees. Some employee groups have ceased participation	
Cash balance account	Sum of opening balance, periodic pay credits, and periodic interest credits	
Opening balance	Present value of annuity under prior plan, if applicable	
Periodic pay credits	Percentage of pension earnings	
▶ Basic pay credit	Age	Percentage
	Under 30	4.0%
	30 – 39	4.5%
	40 – 49	5.0%
	50 – 59	5.5%
	60 and over	6.0%
▶ Excess pay credit	Same as basic pay credit applied to compensation in excess of the Social Security Wage Base	
▶ Transition pay credit	No longer accruing	
Periodic interest credits	Based on 30-year Treasury Constant Maturities rate for November of the prior calendar year	
Minimum account balance	Eligible to participate before 01/01/2000 who are age 40 on or before 01/01/1989. The benefit is greater of the cash balance described above or the minimum account balance. The minimum account balance is the sum of opening balance on 01/01/2000, alternative base pay credits, and periodic interest credits as described above.	
Alternative base pay credit	Age Attained On or Before 01/01/1989	Percentage
	40 but less than 46	5.0%
	46	6.0%
	47	7.0%
	48	8.0%
	49	9.0%
	50 and over	10.0%

Attachment to Schedule SB, Part V
Summary of Plan Provisions
Georgia-Pacific LLC Salaried Pension Plan
EIN: 93-0432081 / Plan Number 046

Benefit	Age	Cont Svc	Age + Memb Svc	Description
Normal retirement	65	- -		Actuarial equivalent of accumulated cash balance account. For certain merged groups, prior plan minimum and add-on apply
Early retirement	--	3	--	Same as Normal
Vested termination	--	3	--	Same as Normal
Disablement	--	--	--	If eligible for LTD plan, same as Normal
Pre Ret Death	--	3	--	Same as Normal

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Optional Forms of Payment

In addition to the normal form of payment, participants are eligible to elect the following actuarial equivalent optional forms:

Single Life Annuity – An annuity payable for the participant's life only

Joint and Survivor Annuity – An annuity payable for the participant's life and upon death, an annuity payable to the beneficiary based on the percentage elected and using conversion factors based on the plan actuarial equivalence bases.

Lump Sum – Single one-time payment. Once payment is made, no further benefits are due from the plan. Other optional forms of payment including level income options are available for merged groups.

Attachment to Schedule SB, Line 24 – Change in Actuarial Assumptions
Georgia-Pacific LLC Salaried Pension Plan
EIN: 93-0432081
Plan Number: 046

Aspect of Valuation	Old	New																																								
Salary Increase	4.00%	3.00%																																								
Cash Balance Interest Crediting Rate	3.10%	2.80%																																								
Expenses	Assumed plan-related expenses added to normal cost were \$4,600,000 in 2012	Assumed plan-related expenses added to normal cost were \$5,700,000 in 2013																																								
Termination Rates	<table><tr><td></td><td colspan="3">Years of Service</td></tr><tr><td></td><td>0-2</td><td>2-3</td><td>3+</td></tr><tr><td><u>Age</u></td><td></td><td><u>Rate</u></td><td></td></tr><tr><td>25</td><td>14.3%</td><td>14.3%</td><td>14.3%</td></tr><tr><td>40</td><td>14%</td><td>11%</td><td>5.6%</td></tr><tr><td>55</td><td>14%</td><td>11%</td><td>0%</td></tr><tr><td>70</td><td>0%</td><td>0%</td><td>0%</td></tr></table>		Years of Service				0-2	2-3	3+	<u>Age</u>		<u>Rate</u>		25	14.3%	14.3%	14.3%	40	14%	11%	5.6%	55	14%	11%	0%	70	0%	0%	0%	<table><tr><td><u>Age</u></td><td><u>Rate</u></td></tr><tr><td>0-29</td><td>10%</td></tr><tr><td>30-34</td><td>9%</td></tr><tr><td>35-39</td><td>7%</td></tr><tr><td>40-69</td><td>5%</td></tr><tr><td>70+</td><td>0%</td></tr></table>	<u>Age</u>	<u>Rate</u>	0-29	10%	30-34	9%	35-39	7%	40-69	5%	70+	0%
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Form of Payment Election for Terminated Participants	40% immediate lump sum and 60% deferred lump sum	70% lump sums and 30% annuities																																								

Plan Number: 046

Average Service: 20.4

Completed Years of Service

Attained Age		< 1	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	Totals
< 25	Count Average Earnings	0	0	1	0	0	0	0	0	0	0	1
25 to 29	Count Average Earnings	0	0	47 60,914	4	0	0	0	0	0	0	51
30 to 34	Count Average Earnings	0	0	166 75,404	145 74,203	10	0	0	0	0	0	321
35 to 39	Count Average Earnings	0	0	165 72,228	362 75,869	161 80,816	9	0	0	0	0	697
40 to 44	Count Average Earnings	0	0	183 80,799	386 84,699	407 90,190	194 85,073	11	0	0	0	1,181
45 to 49	Count Average Earnings	0	0	147 85,683	428 85,785	367 88,602	444 91,526	219 89,422	7	0	0	1,612
50 to 54	Count Average Earnings	0	0	156 82,532	309 79,812	305 83,914	415 89,816	437 101,761	225 85,115	62 69,918	0	1,909
55 to 59	Count Average Earnings	0	0	86 84,881	215 84,222	191 80,856	244 85,835	252 94,411	266 102,622	315 77,400	56 71,841	1,625
60 to 64	Count Average Earnings	0	0	57 77,035	113 81,365	95 91,504	106 84,281	130 85,646	115 93,170	119 95,008	127 83,675	862
65 to 69	Count Average Earnings	0	0	8	27 79,628	10	19	16	16	18	32 101,590	146
70 & up	Count Average Earnings	0	0	1	4	2	4	4	1	2	12	30
Totals	Count	0	0	1,017	1,993	1,548	1,435	1,069	630	516	227	8,435

Average Service: 20.4

Schedule of Active Participant Data with Average Cash Balance Completed Years of Service

Attained Age		Completed Years of Service										Totals
		< 1	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	
< 25	Count Average cash balance	0	0	1 17,613	0	0	0	0	0	0	0	1
25 to 29	Count Average cash balance	0	0	47 17,613	4	0	0	0	0	0	0	51
30 to 34	Count Average cash balance	0	0	166 22,408	145 30,879	10	0	0	0	0	0	321
35 to 39	Count Average cash balance	0	0	165 24,737	362 36,917	161 45,121	9	0	0	0	0	697
40 to 44	Count Average cash balance	0	0	183 31,984	386 48,064	407 60,057	194 58,796	11	0	0	0	1,181
45 to 49	Count Average cash balance	0	0	147 36,535	428 53,991	367 66,341	444 70,921	219 70,960	7	0	0	1,612
50 to 54	Count Average cash balance	0	0	156 36,733	309 54,057	305 67,359	415 78,751	437 89,915	225 77,093	62 63,905	0	1,909
55 to 59	Count Average cash balance	0	0	86 43,063	215 64,006	191 68,598	244 79,264	252 85,482	266 115,018	315 79,097	56 55,872	1,625
60 to 64	Count Average cash balance	0	0	57 37,876	113 64,687	95 93,025	106 85,076	130 79,491	115 112,266	119 124,285	127 115,958	862
65 to 69	Count Average cash balance	0	0	8 70,900	27 70,900	10	19	16	16	18	32 183,835	146
70 & up	Count Average cash balance	0	0	1	4	2	4	4	1	2	12	30
Totals	Count	0	0	1,017	1,993	1,548	1,435	1,069	630	516	227	8,435