

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 2014 This Form is Open to Public Inspection
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Part I Annual Report Identification Information	
For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014	
A This return/report is for:	☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions) ☐ a one-participant plan ☐ a foreign plan 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 Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II Basic Plan Information —enter all requested information																	
1a Name of plan GATEWAY PACKAGING COMPANY ADMINISTRATIVE RETIREMENT PLAN 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) GATEWAY PACKAGING COMPANY LLC GATEWAY PACKAGING COMPANY LLC 5910 WINNER ROAD KANSAS CITY, MO 64125	<table border="1"> <tr> <td>1b Three-digit plan number (PN) ►</td> <td>002</td> </tr> <tr> <td>1c Effective date of plan</td> <td>01/01/1983</td> </tr> <tr> <td>2b Employer Identification Number (EIN)</td> <td>27-2713665</td> </tr> <tr> <td>2c Sponsor's telephone number</td> <td>816-483-9800</td> </tr> <tr> <td>2d Business code (see instructions)</td> <td>322200</td> </tr> <tr> <td>3b Administrator's EIN</td> <td></td> </tr> <tr> <td>3c Administrator's telephone number</td> <td></td> </tr> </table>	1b Three-digit plan number (PN) ►	002	1c Effective date of plan	01/01/1983	2b Employer Identification Number (EIN)	27-2713665	2c Sponsor's telephone number	816-483-9800	2d Business code (see instructions)	322200	3b Administrator's EIN		3c Administrator's telephone number			
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3a Plan administrator's name and address ☒ Same as Plan Sponsor.																	
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 5a Total number of participants at the beginning of the plan year b Total number of participants at the end of the plan year..... c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item) d(1) Total number of active participants at the beginning of the plan year..... d(2) Total number of active participants at the end of the plan year..... e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<table border="1"> <tr> <td>4b EIN</td> <td></td> </tr> <tr> <td>4c PN</td> <td></td> </tr> <tr> <td>5a</td> <td>51</td> </tr> <tr> <td>5b</td> <td>51</td> </tr> <tr> <td>5c</td> <td></td> </tr> <tr> <td>5d(1)</td> <td>6</td> </tr> <tr> <td>5d(2)</td> <td>5</td> </tr> <tr> <td>5e</td> <td>0</td> </tr> </table>	4b EIN		4c PN		5a	51	5b	51	5c		5d(1)	6	5d(2)	5	5e	0
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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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.	02/02/2016	DANA LUEHRING
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** 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 III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	1616498	1575519
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	1616498	1575519
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	0	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	82681	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		82681
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	121034	
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f		
g Other expenses	8g	2626	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		123660
i Net income (loss) (subtract line 8h from line 8c)	8i		-40979
j Transfers to (from) the plan (see instructions)	8j	0	

Part IV Plan Characteristics

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 1I
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 During the plan year:	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a	☒	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b	☒	
c Was the plan covered by a fidelity bond?	10c	☒	1000000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d	☒	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e	☒	
f Has the plan failed to provide any benefit when due under the plan?	10f	☒	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	☒	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i		

Part VI Pension Funding Compliance

- 11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below) ☒ Yes ☐ No
- 11a** Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39 **11a** 0
- 12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)
- a** 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 letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year.....	12b	
c Enter the amount contributed by the employer to the plan for this plan year	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount).....	12d	
e Will the minimum funding amount reported on line 12d be met by the funding deadline?.....	☐ Yes ☐ No ☐ N/A	

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?	☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐ Yes ☒ No
c 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.)	
13c(1) Name of plan(s):	13c(2) EIN(s) 13c(3) PN(s)

Part VIII Trust Information (optional)

14a Name of trust	14b Trust's EIN

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 2014 This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

▶ **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 GATEWAY PACKAGING COMPANY ADMINISTRATIVE RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF GATEWAY PACKAGING COMPANY LLC	D Employer Identification Number (EIN) 27-2713665
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 01 Day 01 Year 2014	
2 Assets:	
a Market value	2a 1616498
b Actuarial value	2b 1482829
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment.....	(1) Number of participants 29 (2) Vested Funding Target 1253433 (3) Total Funding Target 1253433
b For terminated vested participants.....	16 185314 185314
c For active participants.....	6 68017 68017
d Total.....	51 1506764 1506764
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 5.98%
6 Target normal cost	6 0

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		07/06/2015
	Signature of actuary	Date
HARLAN C. FOSTER	Type or print name of actuary	14-04098
H. C. FOSTER & COMPANY	Firm name	Most recent enrollment number
P.O. BOX 99 BELLE RIVE, IL 62810	Address of the firm	618-244-1850
		Telephone number (including area code)

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) 2014
v. 140124

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	191
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	191
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of _____%	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		3318
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.85</u> %		183
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		34
c Total available at beginning of current plan year to add to prefunding balance		3535
d Portion of (c) to be added to prefunding balance		3535
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	3535

Part III Funding Percentages		
14 Funding target attainment percentage	14	98.10 %
15 Adjusted funding target attainment percentage	15	98.10 %
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	96.00 %
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
	0				
			Totals ►	18(b)	0 18(c)

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	0
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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is 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	0	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	27935	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	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
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		

Gateway Packaging Company Administrative Retirement Plan

Schedule SB Attachments

Plan year ending: 12/31/14

EIN: 27-2713665

PN: 002

This attachment to Form 5500 Schedule SB and any supporting attachments constitute the enrolled actuary's report for the plan year under Section 104 of ERISA and Section 6059(a) of the Internal Revenue Code. An enrolled actuary's certified Schedule SB and attachments are required for each defined benefit plan subject to the minimum funding standards of ERISA and the Pension Protection Act of 2006 (PPA '06) as part of the Annual Return /Report Form 5500.

The contents of this report are based, in part, upon certain employee and financial data the Plan Sponsor provides to the enrolled actuary. The enrolled actuary does not customarily verify the information the Plan Sponsor provides, but does review it for reasonableness. All calculations and opinion expressed by the enrolled actuary reflect his good faith interpretation of IRC Section 430, related Code Sections, and the regulations there under.

Following is the information required with the Schedule SB:

Schedule SB, Part V - Summary of Plan Provisions

Eligibility - no new participants > 12/31/05 when benefit accruals frozen
Entry Date - January 1st and July 1st after eligibility attained
Effective Date - 01/01/83
Plan Year - January 1 through December 31
Compensation maximum - \$260,000
Normal Retirement Age - 65th birthday, not later than 5 Years of Participation
Normal Retirement Benefit - (8% high-60 month + 16% > integration level) x (YOS/35)
Normal Benefit Form - single life annuity, all forms equivalent
Accrued Benefit - projected ratioed to YOS at termination
Credited Service - 1,000 hour years for Year of Service

Schedule SB, Part V - Statement of Actuarial Assumptions

Valuation assets - averaged under Notice 2009-22
IRC Section 415 limitations - lesser of dollar or high-3 limits
Non-prescribed assumptions - no disability, employee turnover, or compensation increases
Changes in non-prescribed assumptions from prior year - none
Expenses paid from the Plan - based on prior years

Schedule SB, line 19 -Discounted Employer Contributions

Schedule of contribution discounts for plan year:

Date	Amount	Discount Rate	Days From 01/01/14	Discounted Value
	\$0 <--Sum		Sum-->	\$0
	\$ -	5.98%	0	\$ -

Interest at EIR.

Gateway Packaging Company Administrative Retirement Plan

Schedule SB Attachments

Plan year ending: 12/31/14

EIN: 27-2713665

PN: 002

Schedule SB, line 22 - Description of Weighted Average Retirement Age

All participants are assumed to retire at the Plan's Normal Retirement Age.

Schedule SB, line 26 - Schedule of Active Participant Data

Age Group	Number Covered	Service Group	Number Covered	Average Salary*
50-54	1	15-19	1	N/A
50-54	2	25-29	2	N/A
55-59	1	15-19	1	N/A
55-59	1	35-39	1	N/A
65-69	1	20-24	1	N/A

*Not required reporting for a group of this size.

Schedule SB, line 32 - Schedule of Amortization Bases

Date Established	Type	Initial Base	Remaining Base	Effective Interest Rate	Remaining Payments	Payment
		Sum of bases-->	\$27,935		Sum of charges-->	\$ (2,213)
01/01/08	Shortfall	\$ 161,360	\$ 26,672	5.89%	1	\$ 26,672
01/01/09	Gain Base	(40,924)	(14,189)	8.12%	2	(7,267)
01/01/10	Shortfall	280,770	232,374	6.00%	11	27,807
01/01/11	Shortfall	29,614	23,673	4.99%	12	2,670
01/01/12	Gain Base	(312,223)	(241,438)	6.46%	5	(53,101)
01/01/13	Shortfall	44,687	39,426	5.85%	6	7,463
01/01/14	Shortfall	(38,583)	(38,583)	5.98%	7	(6,457)

*15-year amortization under Funding Relief elected for 2010 and 2011 plan years.

Other Notes and Attachments

This Schedule SB Attachments is the only attachment to the Schedule SB. No plan provisions are excluded from the above description or from the valuation, no subgroups of employees are treated differently than described above, and there are no changes in principal eligibility or benefit provisions other than noted above since the last valuation.

Gateway Packaging Company Administrative Retirement Plan

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Normal Retirement Age - 65th birthday, not later than 5 Years of Participation
Normal Retirement Benefit - (8% high-60 month + 16% > integration level) x (YOS/35)
Normal Benefit Form - single life annuity, all forms equivalent
Accrued Benefit - projected ratioed to YOS at termination
Credited Service - 1,000 hour years for Year of Service

Schedule SB, Part V - Statement of Actuarial Assumptions

Valuation assets - averaged under Notice 2009-22
IRC Section 415 limitations - lesser of dollar or high-3 limits
Non-prescribed assumptions - no disability, employee turnover, or compensation increases
Changes in non-prescribed assumptions from prior year - none
Expenses paid from the Plan - based on prior years

Schedule SB, line 19 -Discounted Employer Contributions

Schedule of contribution discounts for plan year:

Date	Amount	Discount Rate	Days From 01/01/14	Discounted Value
	\$0 <--Sum		Sum-->	\$0
	\$ -	5.98%	0	\$ -

Interest at EIR.

Gateway Packaging Company Administrative Retirement Plan

Schedule SB Attachments

Plan year ending: 12/31/14

EIN: 27-2713665

PN: 002

Schedule SB, line 22 - Description of Weighted Average Retirement Age

All participants are assumed to retire at the Plan's Normal Retirement Age.

Schedule SB, line 26 - Schedule of Active Participant Data

Age Group	Number Covered	Service Group	Number Covered	Average Salary*
50-54	1	15-19	1	N/A
50-54	2	25-29	2	N/A
55-59	1	15-19	1	N/A
55-59	1	35-39	1	N/A
65-69	1	20-24	1	N/A

*Not required reporting for a group of this size.

Schedule SB, line 32 - Schedule of Amortization Bases

Date Established	Type	Initial Base	Remaining Base	Effective Interest Rate	Remaining Payments	Payment
		Sum of bases-->	\$27,935		Sum of charges-->	\$ (2,213)
01/01/08	Shortfall	\$ 161,360	\$ 26,672	5.89%	1	\$ 26,672
01/01/09	Gain Base	(40,924)	(14,189)	8.12%	2	(7,267)
01/01/10	Shortfall	280,770	232,374	6.00%	11	27,807
01/01/11	Shortfall	29,614	23,673	4.99%	12	2,670
01/01/12	Gain Base	(312,223)	(241,438)	6.46%	5	(53,101)
01/01/13	Shortfall	44,687	39,426	5.85%	6	7,463
01/01/14	Shortfall	(38,583)	(38,583)	5.98%	7	(6,457)

*15-year amortization under Funding Relief elected for 2010 and 2011 plan years.

Other Notes and Attachments

This Schedule SB Attachments is the only attachment to the Schedule SB. No plan provisions are excluded from the above description or from the valuation, no subgroups of employees are treated differently than described above, and there are no changes in principal eligibility or benefit provisions other than noted above since the last valuation.

Gateway Packaging Company Administrative Retirement Plan

Schedule SB Attachments

Plan year ending: 12/31/14

EIN: 27-2713665

PN: 002

This attachment to Form 5500 Schedule SB and any supporting attachments constitute the enrolled actuary's report for the plan year under Section 104 of ERISA and Section 6059(a) of the Internal Revenue Code. An enrolled actuary's certified Schedule SB and attachments are required for each defined benefit plan subject to the minimum funding standards of ERISA and the Pension Protection Act of 2006 (PPA '06) as part of the Annual Return /Report Form 5500.

The contents of this report are based, in part, upon certain employee and financial data the Plan Sponsor provides to the enrolled actuary. The enrolled actuary does not customarily verify the information the Plan Sponsor provides, but does review it for reasonableness. All calculations and opinion expressed by the enrolled actuary reflect his good faith interpretation of IRC Section 430, related Code Sections, and the regulations there under.

Following is the information required with the Schedule SB:

Schedule SB, Part V - Summary of Plan Provisions

Eligibility - no new participants > 12/31/05 when benefit accruals frozen
Entry Date - January 1st and July 1st after eligibility attained
Effective Date - 01/01/83
Plan Year - January 1 through December 31
Compensation maximum - \$260,000
Normal Retirement Age - 65th birthday, not later than 5 Years of Participation
Normal Retirement Benefit - (8% high-60 month + 16% > integration level) x (YOS/35)
Normal Benefit Form - single life annuity, all forms equivalent
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Interest at EIR.

Gateway Packaging Company Administrative Retirement Plan

Schedule SB Attachments

Plan year ending: 12/31/14

EIN: 27-2713665

PN: 002

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Other Notes and Attachments

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SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	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 <hr/> 2014 <hr/> This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

► **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 GATEWAY PACKAGING COMPANY ADMINISTRATIVE RETIREMENT PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF GATEWAY PACKAGING COMPANY LLC	D Employer Identification Number (EIN) 27-2713665	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500		

Part I Basic Information			
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2014</u>			
2 Assets:			
a Market value	2a	1616498	
b Actuarial value	2b	1482829	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	29	1253433	1253433
b For terminated vested participants.....	16	185314	185314
c For active participants.....	6	68017	68017
d Total.....	51	1506764	1506764
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b		
5 Effective interest rate	5	5.98 %	
6 Target normal cost	6	0	

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	 Signature of actuary	<u>7/6/15</u> Date
HARLAN C. FOSTER Type or print name of actuary		14-04098 Most recent enrollment number
H. C. FOSTER & COMPANY Firm name		618-244-1850 Telephone number (including area code)
P.O. BOX 99 BELLE RIVE, IL 62810 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 ☐

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	191
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	191
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of _____ %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		3318
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.85</u> %		183
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		34
c Total available at beginning of current plan year to add to prefunding balance		3535
d Portion of (c) to be added to prefunding balance		3535
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	3535

Part III Funding Percentages

14 Funding target attainment percentage	14	98.10 %
15 Adjusted funding target attainment percentage	15	98.10 %
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	96.00 %
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
	0				
Totals ▶			18(b)	0	18(c)

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 0

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

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

21 Discount rate:			
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 0
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.		☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.		☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.		☒ Yes ☐ No
27 If the plan is 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	0
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment.....		27935	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	0
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35).....		36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	0
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	0
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	