

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2015 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); 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>BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION</u>	1b Three-digit plan number (PN) ▶ <u>001</u>
	1c Effective date of plan <u>07/01/1992</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>PLIANT, LLC</u> <u>P.O. BOX 959</u> <u>EVANSVILLE, IN 47706-0959</u>	2b Employer Identification Number (EIN) <u>43-2107725</u> 2c Plan Sponsor's telephone number <u>847-969-3300</u> 2d Business code (see instructions) <u>326100</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	<u>Filed with authorized/valid electronic signature.</u>	<u>10/17/2016</u>	<u>DAVID BERKMAN</u>
	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
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)			Preparer's telephone number

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

Form 5500 (2015)
v. 150123

3a Plan administrator's name and address ☐ Same as Plan Sponsor PLIANT BENEFITS COMMITTEE P.O. BOX 959 EVANSVILLE, IN 47706-0959	3b Administrator's EIN 43-2107725
	3c Administrator's telephone number 847-969-3300
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 3394
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).	
a(1) Total number of active participants at the beginning of the plan year.....	6a(1) 1054
a(2) Total number of active participants at the end of the plan year	6a(2) 971
b Retired or separated participants receiving benefits.....	6b 1060
c Other retired or separated participants entitled to future benefits.....	6c 1235
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 3266
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 121
f Total. Add lines 6d and 6e	6f 3387
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g 0
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 1I 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) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

Part III	Form M-1 Compliance Information (to be completed by welfare benefit plans)
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11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2015 Form M-1 annual report. If the plan was not required to file the 2015 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

<div><div><div>SCHEDULE A</div><div>(Form 5500)</div><div>Department of the Treasury Internal Revenue Service</div></div><div><div>Department of Labor Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div></div>	<div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div>	<div>OMB No. 1210-0110</div> <div>2015</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015		
A Name of plan BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 PLIANT, LLC	D Employer Identification Number (EIN) 43-2107725	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
04-1590850	65935	IP332	114	01/01/2015	12/31/2015

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.
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(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
--

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	8582517
5 Current value of plan's interest under this contract in separate accounts at year end	5	908820

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☐ deposit administration (2) ☒ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☐ other ▶

b Balance at the end of the previous year	7b	9749045
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c Additions: (1) Contributions deposited during the year	7c(1)		
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)	317154	
(4) Transferred from separate account	7c(4)		
(5) Other (specify below)..... ▶ MARKET VALUE ADJUSTMENT	7c(5)	-637502	

(6) Total additions	7c(6)	-320348
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d Total of balance and additions (add lines 7b and 7c(6))	7d	9428697
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	831498
(2) Administration charge made by carrier	7e(2)	14682
(3) Transferred to separate account	7e(3)	
(4) Other (specify below)..... ▶	7e(4)	

(5) Total deductions	7e(5)	846180
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f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	8582517
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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 2015 This Form is Open to Public Inspection
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

▶ **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>BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>PLIANT, LLC</u>	D Employer Identification Number (EIN) <u>43-2107725</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 <u>01</u> Day <u>01</u> Year <u>2015</u>	
2 Assets:	
a Market value	2a <u>124769687</u>
b Actuarial value	2b <u>117446981</u>
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	<u>1094</u> <u>60527019</u> <u>60527019</u>
b For terminated vested participants	<u>1246</u> <u>33157505</u> <u>33157505</u>
c For active participants	<u>1054</u> <u>26672505</u> <u>26672505</u>
d Total	<u>3394</u> <u>120357029</u> <u>120357029</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>6.29 %</u>
6 Target normal cost	6 <u>625000</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>10/14/2016</u>
Signature of actuary		Date
<u>STEVEN M. BOURG, MSPA, EA</u>		<u>14-04095</u>
Type or print name of actuary		Most recent enrollment number
<u>CBIZ BENEFITS & INSURANCE SERVICES</u>		<u>443-259-3226</u>
Firm name		Telephone number (including area code)
<u>9755 PATUXENT WOODS DRIVE</u> <u>SUITE 200</u> <u>COLUMBIA, MD 21046</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) 2015
v. 150123

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
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>9.61</u> %	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)		4472
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>6.52</u> %		291
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		4763
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections		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	97.58 %
15	Adjusted funding target attainment percentage	15	97.58 %
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	95.77 %
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
04/13/2015	1040000	0			
07/13/2015	1040000	0			
10/15/2015	125000	0			
			Totals ►	18(b)	2205000
				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	2148555
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
0	0	0
		(4) 4th
		0

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

21 Discount rate:				
a Segment rates:	1st segment: 4.72 %	2nd segment: 6.11 %	3rd segment: 6.81 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
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	625000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	2910048	1521466	
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	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	2146466	
	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	2146466	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	2148555	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	2089	
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		

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2015
		This Form is Open to Public Inspection.

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015		
A Name of plan BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 PLIANT, LLC	D Employer Identification Number (EIN) 43-2107725	

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

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

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

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

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

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

CBIZ BENEFITS & INSURANCE SERVICES

31-1582098

(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	175010	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIFTH THIRD BANK

31-6854434

(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?
21	NONE	118430	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

HARDING, SHYMANSKI & CO.

35-1346211

(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	17750	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)

MASSACHUSETTS MUTUAL LIFE INSURANCE

04-1590850

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 52	CONTRACT ADMIN	14682	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

LAW OFFICES OF DAVID ZEID

04-1405384

(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?
25	NONE	5550	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO	52	0
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>PRM CR VAL BAB/LS/BW/OFI INST</p> <p>04-1590850</p> </div> <div style="width: 40%;"> <p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>BASIS POINTS + PLAN ASSETS</p> </div> </div>		
MASSACHUSETTS MUTUAL LIFE INS. CO	72	0
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>PRM CR VAL BAB/LS/BW/OFI INST</p> <p>04-1590850</p> </div> <div style="width: 40%;"> <p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>BASIS POINTS + PLAN ASSETS</p> </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>(d) Enter name and EIN (address) of source of indirect compensation</p> </div> <div style="width: 40%;"> <p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> </div> </div>		

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection.
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan <u>BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION</u>	B Three-digit plan number (PN) ► <u>001</u>	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>PLIANT, LLC</u>	D Employer Identification Number (EIN) <u>43-2107725</u>	

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

a Name of MTIA, CCT, PSA, or 103-12 IE: FIFTH THIRD EQTY INDX COMMINGLED FD

b Name of sponsor of entity listed in (a): FIFTH THIRD BANK

c EIN-PN <u>30-0194096-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>39395445</u>
---------------------------------------	-------------------------------	---

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

b Name of sponsor of entity listed in (a): MASS MUTUAL LIFE INS CO

c EIN-PN <u>04-1590850-010</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>908820</u>
---------------------------------------	-------------------------------	---

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection
For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015		
A Name of plan BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 PLIANT, LLC	D Employer Identification Number (EIN) 43-2107725	

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	1	0
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	1270000	0
	(2) Participant contributions	1b(2)		
	(3) Other.....	1b(3)	138241	238342
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1907924	2943644
	(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)	12091850	25242467
	(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)	41532227	39395445
	(10) Value of interest in pooled separate accounts.....	1c(10)	940294	908820
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	42273367	26796533
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	9749045	8582518
	(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities	1d(1) 14894755	17080578
(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 124797704	121188347
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness	1i	
j	Other liabilities	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k 0	0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l 124797704	121188347

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.

		(a) Amount	(b) Total
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A) 2205000	
	(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)	2205000
b	Earnings on investments:		
(1)	Interest:		
(A)	Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A) 319143	
(B)	U.S. Government securities	2b(1)(B)	
(C)	Corporate debt instruments	2b(1)(C) 694877	
(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)	1014020
(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) 814954	
(D)	Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)	814954
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A) 810000	
(B)	Aggregate carrying amount (see instructions)	2b(4)(B) 823900	
(C)	Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
(B)	Other	2b(5)(B) 1183860	
(C)	Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	1183860

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		563218
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-31474
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-1354033
c Other income	2c		144
d Total income. Add all income amounts in column (b) and enter total	2d		4381789

Expenses**e** Benefit payment and payments to provide benefits:

(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	6873772	
(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)		6873772
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)	198310	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	133112	
(4) Other	2i(4)	785952	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		1117374
j Total expenses. Add all expense amounts in column (b) and enter total	2j		7991146

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-3609357
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: **HARDING SHYMANSKI COMPANY PSC**

(2) EIN: **35-1346211**

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:

	Yes	No	N/A	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒		
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	N/A	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			1000000
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.)				
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.				
o Did the plan trust incur unrelated business taxable income?				
p Were in-service distributions made during the plan year?				

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

6a Name of trust	6b Trust's EIN
6c Name of trustee or custodian	6d Trustee's or custodian's telephone number

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 2015 This Form is Open to Public Inspection.
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan <u>BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>PLIANT, LLC</u>	D Employer Identification Number (EIN) <u>43-2107725</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>31-1051736</u> <u>04-1590850</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>2</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
-----------------	-------------------

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

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

Schedule R (Form 5500) 2015
v. 150123

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
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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: <u>55.5%</u> Investment-Grade Debt: <u>37.2%</u> High-Yield Debt: _____% Real Estate: _____% Other: <u>7.3%</u> 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): _____

Part VII	IRS Compliance Questions
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20a Is the plan a 401(k) plan?	☐ Yes	☐ No
20b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	☐ Design-based safe harbor method	☐ ADP/ACP test
20c If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))?	☐ Yes	☐ No
21a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):	☐ Ratio percentage test	☐ Average benefit test
21b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?	☐ Yes	☐ No
22a Has the plan been timely amended for all required tax law changes?	☐ Yes	☐ No ☐ N/A
22b Date the last plan amendment/restatement for the required tax law changes was adopted ____/____/____. Enter the applicable code _____. (See instructions for tax law changes and codes).		
22c If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter ____/____/____ and the letter's serial number _____.		
22d If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter ____/____/____.		
23 Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)?	☐ Yes	☐ No

***BERRY PLASTICS CORPORATION
DEFINED BENEFIT PENSION PLAN***

Financial Report

December 31, 2015

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INDEPENDENT AUDITOR'S REPORT



**HARDING, SHYMANSKI
& COMPANY, P.S.C.**

Certified Public Accountants
and Consultants

21 S.E. Third Street, Suite 500
P.O. Box 3677
Evansville, IN 47735-3677

(812) 464-9161
Fax (812) 465-7811

545 S. Third Street, Suite 102
Louisville, KY 40202-1935

(502) 584-4142
Fax (502) 581-1653

www.hsccpa.com

An Independently
Owned Member,
McGladrey Alliance

401(k) Retirement Plans Committee
Berry Plastics Corporation Defined Benefit Pension Plan
P.O. Box 959
Evansville, Indiana 47706

Report on Financial Statements

We were engaged to audit the accompanying statements of the Berry Plastics Corporation Defined Benefit Pension Plan, which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014, the related statements of changes in net assets available for benefits for the years then ended, the statement of accumulated Plan benefits as of December 31, 2014, the related statement of changes in accumulated Plan benefits for the year 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 our audits 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, 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 United States Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to information summarized in Note 5, which was certified by Massachusetts Mutual Life Insurance Company, the Custodian of the Plan, and Fifth Third Bank the Trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the Custodian and Trustee hold the Plan's investment assets and execute investment transactions. The Plan administrator has obtained certifications from the Custodian and Trustee, as of December 31, 2015 and 2014, and for the year ended December 31, 2015, that the information provided to the Plan administrator by the Custodian and Trustee is complete and accurate.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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.

Other Matter

The supplemental schedule of assets (held at the end of the year) and schedule of reportable transactions as of December 31, 2015, are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purposes of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the Custodian and Trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Wardrig, Shymanski & Company, P.S.C.

Evansville, Indiana
October 14, 2016

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2015 and 2014

	2015	2014
<hr/>		
ASSETS		
Investments at fair value	\$ 112,367,493	\$ 113,640,419
Investment at contract value	7,824,339	<u>8,353,365</u>
Total investments	120,191,832	121,993,784
Receivables:		
Employer contributions	0	1,270,000
Accrued income	238,341	<u>138,241</u>
Total receivables	238,341	<u>1,408,241</u>
Net assets available for benefits	<u>\$ 120,430,173</u>	<u>\$ 123,402,025</u>

See accompanying notes to the financial statements.

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended December 31, 2015 and 2014

	2015	2014
Additions		
Investment income:		
Net appreciation in fair value of investments	\$ 985,176	\$ 9,463,030
Interest and dividends	1,828,974	1,869,818
	2,814,150	11,332,848
Other income	144	458
Contributions:		
Employer	2,205,000	4,350,000
Total additions	5,019,294	15,683,306
Deductions		
Benefits paid to participants	6,873,772	15,293,062
Administrative expenses	1,117,374	1,085,657
Total deductions	7,991,146	16,378,719
Net decrease	(2,971,852)	(695,413)
Net assets available for benefits:		
Beginning of year	123,402,025	124,097,438
End of year	\$ 120,430,173	\$ 123,402,025

See accompanying notes to the financial statements.

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

STATEMENT OF ACCUMULATED PLAN BENEFITS

December 31, 2014

Actuarial present value of vested benefits

Vested benefits:

Participants and beneficiaries currently receiving payments	\$ 52,949,720
Other participants	<u>44,404,790</u>

Total actuarial present value of accumulated Plan benefits	<u><u>\$ 97,354,510</u></u>
--	-----------------------------

See accompanying notes to the financial statements.

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS

Year Ended December 31, 2014

Actuarial present value of accumulated Plan benefits at December 31, 2013	<u>\$ 100,671,690</u>
Increase (decrease) during the year attributable to:	
Interest accumulation	7,442,013
Benefits paid	(15,293,062)
Benefits accumulated	<u>4,533,869</u>
Net decrease	<u>(3,317,180)</u>
Actuarial present value of accumulated Plan benefits at December 31, 2014	<u><u>\$ 97,354,510</u></u>

See accompanying notes to the financial statements.

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2015 and 2014

Note 1 – Plan Description

The following description of the Berry Plastics Corporation (Company) Defined Benefit Pension Plan (Plan) provides only general information. The Plan Sponsor is Pliant, LLC. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined benefit pension plan covering certain employees of the Company who have completed one year of service excluding those covered under a collective bargaining agreement, unless the terms of the agreement provide for participation. Effective December 31, 2007, the Plan was frozen for all employees. Participants will not accrue any additional retirement benefits under the Plan after that date but they will remain entitled to all benefits which have accrued under the Plan as of December 31, 2007. They will also continue to earn service credit in order to satisfy any vesting or eligibility for early retirement requirements.

Effective December 31, 2008, the Pliant Corporation Hourly Employees' Pension Plan for the Calhoun, Georgia Plant (Calhoun Plan) merged with the Plan. The Calhoun Plan covered certain employees who were represented by a collective bargaining representative with whom the employer had a contract providing for pensions under the Plan in effect. Effective December 31, 2008, the Calhoun Plan was frozen with respect to all participants.

Effective December 31, 2011, the Company merged the Pliant Corporation Hourly Employee's Pension Plan for the Chippewa Falls Plant (Chippewa Falls Plan), the Captive Plastics, Inc. Defined Benefit Pension Plan (Captive Plan), and the Poly-Seal Retirement Plan (Poly-Seal Plan) with the Plan. All merged plans were frozen with respect to all participants on various dates prior to the merger.

Effective December 31, 2012, the Company merged the Georgia Union Pension Plan (Georgia Plan) with the Plan. The Georgia Plan was frozen effective December 31, 2011 with respect to all participants.

The 401(k) Retirement Plans Committee is responsible for oversight of the Plan. The 401(k) Retirement Plans Committee determines the appropriateness of the Plan's investment offerings and monitors investment performance.

The Plan is intended to satisfy all of the requirements for a qualified retirement plan under the appropriate provisions of the Internal Revenue Code (IRC) and similar state laws. The Plan is subject to the provisions of ERISA.

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2015 and 2014

Note 1 – Plan Description (Continued)

Pension Benefits

The benefits provided by the Plan include normal retirement and death benefits. The Plan provides pension benefits to participants currently receiving pension benefits and terminated employees with deferred vested status. The Plan incorporates a number of sub-plans covering participants at various locations. Participants are eligible for monthly pension benefits payments at retirement age; normally 65, equal to an amount, as defined, based on the accrued benefit formula as of the date of the Plan freeze. Employees may elect to receive their pension benefits in the form of a life or joint and survivor annuity. Whenever the employment of a participant terminates for reasons other than early retirement, normal retirement, death, or total and permanent disability, the participant is entitled to the value of his/her mandatory contribution benefits account, plus a percentage, based on years of service, of his/her accrued retirement benefits account.

The Plan permits early retirement at a reduced benefit when a participant attains at least age 50 and their combined age plus years of service equals or exceeds 80.

If an eligible employee terminates before five years of service is rendered or before age 65, notwithstanding early retirement, the employee is not entitled to any pension benefits from the Plan.

Participants should refer to the Plan agreement for a complete description of the benefit payment options available.

Supplemental Benefit

Certain locations provide for supplemental pension benefit to assist employees in paying premiums for medical insurance. Participants should refer to the Plan agreement for a complete description of the benefit.

Death and Disability Benefits

A participant whose employment with all participating and affiliated companies is severed due to a participant's total and permanent disability prior to the earlier of when the participant attains age 65 or ceases to be disabled, shall continue to earn service credits in order to satisfy any vesting requirements and be entitled to receive retirement benefit under the Plan agreement.

Upon death of the participant, under the joint and survivor annuity and pre-retirement survivor annuity, beneficiaries will receive benefits as described in the Plan agreement.

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2015 and 2014

Note 2 – Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared under the accrual basis of accounting.

Investments held by a defined benefit plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined benefit plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

Use of Estimates

The preparation of financial statements in accordance 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, and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's 401(k) Retirement Plans Committee determines the Plan's valuation policies utilizing information provided by the advisors, Custodian, and Trustee. See Note 6 for discussion of fair value measurements.

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. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2015 and 2014

Note 2 – Significant Accounting Policies (Continued)

Actuarial Present Value of Accumulated Plan Benefits

Accumulated Plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated Plan benefits include 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 under the Plan are based on affiliated companies' plan formula, which includes years of credited service, compensation and other relevant factors as of the date of the Plan freeze. Benefits payable under all circumstances – retirement, death, and termination of employment – are included to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from Plan assets are excluded from accumulated Plan benefits.

The actuarial present value of accumulated Plan benefits, as determined by an actuary from CBIZ Insurance & Financial Services is the amount that 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 significant methods and assumptions underlying the actuarial computations of accumulated benefits as of January 1, 2015 and 2014 are as follows:

Life Expectancy of Participants	2015 Static Mortality Table used in 2015 and RP 2000 Mortality Table was used in 2014
Retirement Age Assumptions	Age 63 or age on the valuation date, if greater
Investment return	6.29% for 2015 and 5.54% for 2014
Assumed asset valuation method	Two-year averaging of gains and losses and market value for 2015 and 2014, respectively
Assumed average rates of return	6% for 2015 and 2014
Assumed actuarial cost method	Unit credit

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors may be applicable in determining the actuarial present value of accumulated Plan benefits. The computations of the actuarial present value of accumulated Plan benefits were made as of January 1, 2015 and 2014. Had the valuations been completed as of December 31, there would be no material differences.

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2015 and 2014

Note 2 – Significant Accounting Policies (Continued)

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Certain expenses incurred in connection with general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits. In addition, investment related expenses are included in net appreciation of fair value of investments.

Subsequent Events

The Plan has evaluated subsequent events through October 14, 2016, the date the financial statements were available to be issued.

Reclassification

Certain items in the December 31, 2014 financial statements have been reclassified to conform to the December 31, 2015 classifications.

Recently Adopted Accounting Standards

In May 2015, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. 2015-07, Fair Value Measurement (Topic 820): Disclosure for Investments in Certain Entities That Calculate Net Asset Value by Share (or Its Equivalent). This ASU removes the requirement to categorize within the fair value hierarchy investments for which fair values are measured at net asset value using the practical expedient. The ASU is effective for public business entities for fiscal years beginning after December 15, 2015, and interim periods within those fiscal years. For all other entities, the ASU is effective for fiscal years beginning after December 15, 2016, and interim periods within those fiscal years. Early adoption is permitted for this ASU. Plan management has adopted this guidance which did not have a material impact on the Plan's financial statements.

In July 2015, FASB issued Accounting Standards Update No. 2015-12, Plan Accounting Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965) - (I) Fully Benefit-Responsive Investment Contracts, (II) Plan Investment Disclosures, and (III) Measurement Date Practical Expedient. This ASU simplifies several aspects of plan accounting. The ASU is effective for fiscal years beginning after December 15, 2015 with early adoption permitted. Plan management has adopted Parts (I) and (II) which did not have a material impact on the Plan's financial statements. Part (III) is not applicable to this Plan.

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2015 and 2014

Note 3 – Funding Policy

The Company has agreed to make contributions to the Plan sufficient to provide the Plan with assets with which to pay pension benefits to Plan participants. The amount of the annual contribution to the Plan and the determination of the estimated accrued obligation for pension benefits are based upon various assumptions made by independent actuaries utilizing the assumptions similar to those in Note 2.

The Company's contributions for 2015 and 2014 met the minimum funding requirements of ERISA.

Note 4 – Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and 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:

- Annuity benefits for participants, or their beneficiaries, who have been receiving payments for at least three years, or were eligible to retire for that three-year period and would have received benefits if they had retired. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
- Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. Government agency) up to the applicable limitations (discussed subsequently).
- All other vested benefits (that is, vested benefits not insured by the PBGC).
- All nonvested benefits.

After all liabilities have been satisfied, the Company is entitled to the balance of the trust fund, if any.

To the extent that funds are available, benefits will be paid in full in each of the previously-mentioned distribution categories. If sufficient funds are not available to pay all the benefits in a category, then benefits in that category will be paid on a pro rata basis.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits, 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 the individual's monthly benefit that the PBGC guarantees.

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2015 and 2014

Note 4 – Plan Termination (Continued)

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency of, at that time, 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.

Note 5 – Summary of Financial Data Certified by the Custodian and Trustee

The following is a summary of the Plan's financial information as of December 31, 2015 and 2014, and for the years ended December 31, 2015 and 2014, included throughout the Plan's financial statements and supplemental schedules, that was prepared by or derived from information provided by the Custodian and Trustee and furnished to the Plan administrator. The Plan administrator has obtained certifications from the Custodian and Trustee that the following assets are complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information which appears throughout the financial statements and supplemental schedules related to the following assets.

<u>Net Assets Available for Benefits Held by Custodian and Trustee</u>	<u>2015</u>	<u>2014</u>
Investments at fair value	\$ 112,367,493	\$ 113,640,419
Investment at contract value	7,824,339	8,353,365
Accrued income	<u>238,341</u>	<u>138,241</u>
	<u>\$ 120,430,173</u>	<u>\$ 122,132,025</u>
 <u>Statement of Changes in Net Assets Available for Benefits</u>		
Investment income		
Net appreciation in fair value of investments	\$ 985,176	\$ 9,463,030
Interest and dividends	<u>1,828,974</u>	<u>1,869,818</u>
	<u>\$ 2,814,150</u>	<u>\$ 11,332,848</u>

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2015 and 2014

Note 6 – Fair Value Measurements

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (Level 3). 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	<p>Inputs to the valuation methodology include:</p> <ul style="list-style-type: none">• 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. <p>If the asset or liability has a specific (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.</p>
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following are descriptions of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2015 and 2014.

Common stock: Valued at the closing price reported on the active market on which the individual securities are traded.

Corporate bonds: Valued at the closing price reported on the active market on which the individual bond securities are traded.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2015 and 2014

Note 6 – Fair Value Measurements (Continued)

Common collective trust fund: Valued at the NAV of units of a common collective trust. The NAV, as provided by the Trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchased and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly manner.

Pooled separate account: Primarily valued at NAV per share based on quoted market prices of underlying investments. The NAV is used as a practical expedient to estimate fair value.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2015 and 2014:

	Assets at Fair Value as of December 31, 2015			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 29,740,179			\$ 29,740,179
Berry Plastics Group Inc. common stock	17,080,578			17,080,578
Corporate bonds	25,242,471			25,242,471
Pooled separate account		908,820		908,820
Total assets in the fair value hierarchy	<u>\$ 72,063,228</u>	<u>\$ 908,820</u>	<u>\$ 0</u>	72,972,048
Investments measured at NAV (a)				<u>39,395,445</u>
Investments at fair value				<u>\$ 112,367,493</u>

	Assets at Fair Value as of December 31, 2014			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 44,181,292			\$ 44,181,292
Berry Plastics Group Inc. common stock	14,894,755			14,894,755
Corporate bonds	12,091,851			12,091,851
Pooled separate account		940,294		940,294
Total assets in the fair value hierarchy	<u>\$ 71,167,898</u>	<u>\$ 940,294</u>	<u>\$ 0</u>	72,108,192
Investments measured at NAV (a)				<u>41,532,227</u>
Investments at fair value				<u>\$ 113,640,419</u>

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2015 and 2014

Note 6 – Fair Value Measurements (Continued)

- (a) In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Investments Measured Using the NAV per Share Practical Expedient

The following table summarizes investments measured at fair value based on NAV per share as of December 31, 2015 and 2014, respectively. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

	<u>2015 Fair Value</u>	<u>2014 Fair Value</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Common collective trust	\$ 39,395,445	\$ 41,532,227	Daily	None
Pooled separate account	<u>908,820</u>	<u>940,294</u>	Daily	None
	<u>\$ 40,304,265</u>	<u>\$ 42,472,521</u>		

Note 7 – Fully-Benefit Responsive Investment Contract

The Plan has entered into one fully benefit-responsive traditional guaranteed investment contract with Mass Mutual. Mass Mutual maintains the contributions in one general account. This contract meets the fully benefit-responsive investment contract criteria and; therefore, is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. The account is credited with earnings on the underlying investments and charged for withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than four percent. The crediting rate is reviewed on a quarterly basis for resetting. The contract cannot be terminated before the scheduled maturity date.

The Plan's ability to receive amounts due in accordance with fully benefit-responsive investment contracts is dependent on the third-party issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2015 and 2014

Note 7 – Fully-Benefit Responsive Investment Contracts (Continued)

Certain events might limit the ability of the Plan to transact at contract value with the contract issuer. These events may be different under each contract. Examples of such events include the following:

1. The Plan's failure to qualify under Section 401(a) of the Internal Revenue Code or the failure of the trust to be tax-exempt under Section 501(a) of the Internal Revenue Code;
2. Premature termination of the contracts;
3. Plan termination or merger;
4. Changes to the Plan's prohibition on competing investment options;
5. Bankruptcy of the Plan Sponsor or other Plan Sponsor events (for example, divestitures or spinoffs of a subsidiary) that significantly affect the Plan's normal operations.

No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contracts with the Plan and settle at an amount different from contract value. Those events may be different under each contract. Examples of such events include the following:

1. An uncured violation of the Plan's investment guidelines;
2. A breach of material obligation under the contract;
3. A material misrepresentation;
4. A material amendment to the agreements without the consent of the issuer.

Note 8 – Interest in Berry Plastics Master Trust

A portion of the Plan's investments are in the Berry Plastics Master Trust (Master Trust), which was established for the investment of assets of the Plan and several other Berry Plastics Corporation sponsored retirement plans. Each participating retirement plan has an undivided interest in the Master Trust. The assets of the Master Trust are held by Fifth Third Bank (Trustee).

The value of the Plan's interest in the Master Trust is based on the beginning of the year value of the Plan's interest in the Master Trust plus actual contributions and allocated investment income less actual distributions and allocated administrative expenses. At December 31, 2015 and 2014, the Plan's interest in net assets of the Master Trust was approximately 82.0 and 81.2 percent, respectively. Investment income and administrative expenses relating to the Master Trust are allocated to the individual plans based upon the amount of the time the plan's assets were invested in the Master Trust.

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2015 and 2014

Note 8 – Interest in Berry Plastics Master Trust (Continued)

The following table presents the net assets of the Master Trust as of December 31, 2015 and 2014. Investments that represent five percent or more of the Master Trust's net assets are separately identified.

	<u>2015</u>	<u>2014</u>
Mutual funds	\$ 44,430,728	\$ 56,772,503
Corporate bonds	31,163,540	14,928,210
Common trust fund	39,395,445	48,802,356
Common stocks	<u>20,984,400</u>	<u>18,299,000</u>
Total net assets	<u>\$ 135,974,113</u>	<u>\$ 138,802,069</u>
Plan interest in Berry Plastics Master Trust	<u>\$ 111,458,668</u>	<u>\$ 112,700,124</u>

During 2015 and 2014, the Master Trust's investments (including investments bought and sold, as well as held during the year) appreciated as follows:

	<u>2015</u>	<u>2014</u>
Investment income:		
Net appreciation in fair value of investments:	<u>\$ 886,692</u>	<u>\$ 10,384,299</u>

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2015 and 2014

Note 8 – Interest in Berry Plastics Master Trust (Continued)

The following are the changes in net assets for the Master Trust for the years ended December 31, 2015 and 2014:

	<u>2015</u>	<u>2014</u>
Changes in Net Assets:		
Net appreciation in fair value of investments	\$ 886,692	\$ 10,384,299
Interest and dividends	2,489,462	2,637,693
Other income	<u>144</u>	<u>10,457</u>
Net investment income	3,376,298	13,032,449
Employer contributions	3,740,000	5,755,000
Distributions	(8,634,039)	(16,861,524)
Administrative expenses	<u>(1,310,215)</u>	<u>(1,247,529)</u>
Increase (decrease) in net assets	<u>(2,827,956)</u>	<u>678,396</u>
Net assets		
Beginning of year	<u>138,802,069</u>	<u>138,123,673</u>
End of year	<u><u>\$ 135,974,113</u></u>	<u><u>\$ 138,802,069</u></u>

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2015 and 2014

Note 8 – Interest in Berry Plastics Master Trust (Continued)

The following table sets forth by level, within the fair value hierarchy, the Master Trust's fair value measurements as of December 31, 2015 and 2014:

	Fair Value Measurements at December 31, 2015			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 44,430,728			\$ 44,430,728
Berry Plastics Group Inc. common stock	20,984,400			20,984,400
Corporate bonds	31,163,540			31,163,540
Total assets in the fair value hierarchy	<u>\$ 96,578,668</u>	<u>\$ 0</u>	<u>\$ 0</u>	96,578,668
Investments measured at NAV (a)				<u>39,395,445</u>
Investments at fair value				<u>\$ 135,974,113</u>

	Fair Value Measurements at December 31, 2014			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 56,772,503			\$ 56,772,503
Berry Plastics Group Inc. common stock	18,299,000			18,299,000
Corporate bonds	14,928,210			14,928,210
Total assets in the fair value hierarchy	<u>\$ 89,999,713</u>	<u>\$ 0</u>	<u>\$ 0</u>	89,999,713
Investments measured at NAV (a)				<u>48,802,356</u>
Investments at fair value				<u>\$ 138,802,069</u>

- (a) In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2015 and 2014

Note 9 – Related Party Transactions and Party-in-Interest Transactions

Certain Plan investments are shares of common stock (including Company common stock), a common collective trust fund with Fifth Third Bank and pooled separate account and guaranteed investment contracts managed by Mass Mutual. Fifth Third Bank and Mass Mutual are the Trustee and Custodian as defined by the Plan and; therefore, generate transactions that qualify as party-in-interest transactions. Fees paid by the Plan for the Custodian's and Trustee's services for the years ended December 31, 2015 and 2014 amounted to \$133,112 and \$148,175, respectively. Fees paid to the actuary and other service providers, which are also considered party-in-interest transactions for the years ended December 31, 2015 and 2014 amounted to \$198,310 and \$324,317, respectively.

The Company provides certain administrative services at no cost to the Plan.

Note 10 – Tax Status

The Internal Revenue Service (IRS) has determined and informed the Company by letter dated August 20, 2012 that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan's 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 IRC and; therefore, believe that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require 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 be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 11 – Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to 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.

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 estimations 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.

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2015 and 2014

Note 12 – Reconciliation of Financial Statement to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500 as of December 31, 2015:

	<u>2015</u>	<u>2014</u>
Net assets available for benefits per the financial statements	\$ 120,430,173	\$ 123,402,025
Differences in:		
Guaranteed investment contract for which fair value is measured at net asset value using the practical expedient	<u>758,178</u>	<u>1,395,680</u>
Net assets available for benefits per Form 5500	<u><u>\$ 121,188,351</u></u>	<u><u>\$ 124,797,705</u></u>

The following is a reconciliation of net appreciation in fair value of investments per the financial statements at December 31, 2015 to Form 5500:

Net decrease in net assets per the financial statements	\$ (2,971,852)
Differences in:	
Guaranteed investment contract for which fair value is measured at net asset value using the practical expedient in current year	758,178
Guaranteed investment contract for which fair value is measured at net asset value using the practical expedient in prior year	<u>(1,395,680)</u>
Net decrease in net assets per the Form 5500	<u><u>\$ (3,609,354)</u></u>

Note 13 – Plan Amendment

Effective January 1, 2015, the Plan was restated to bring the Plan into compliance with the Pension Protection Act of 2006 and other legislative and regulatory changes.

Note 14 – Subsequent Events

The Board of Directors adopted an amendment to change the Plan year-end from December 31 to September 30, effective April 5, 2016. The Plan year that begins January 1, 2016 shall be a short Plan year that ends September 30, 2016. Thereafter, the Plan year shall become October 1 through September 30.

- - - SUPPLEMENTAL SCHEDULES - - -

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

PLAN SPONSOR: PLIANT, LLC

PLAN SPONSOR EIN: 43-2107725

PLAN NUMBER: 001

ATTACHMENT TO SCHEDULE H, PART IV, LINE 4i

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2015

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
Investments at Fair Value				
	The Boeing Company	Corporate bond, 3.75%, through November 20, 2016	\$ 889,558	\$ 829,124
	General Electric Cap Corp Mtn	Corporate bond, 2.90%, through January 9, 2017	846,985	823,495
	Bottling Group	Corporate Bond, 5.125%, through January 15, 2019	944,541	887,161
	Cisco Systems, Inc	Corporate Bond, 4.95%, through February 15, 2019	928,414	885,168
	Coca Cola	Corporate Bond, 3.15%, through November 15, 2020	873,950	847,892
	John Deere Cap Corp	Corporate Bond, 2.375%, through July 14, 2020	813,345	808,032
	Dupont El Nemour	Corporate Bond, 3.625%, through January 15, 2021	870,345	834,859
	Emerson Electric Co	Corporate Bond, 5.25%, through October 15, 2018	894,899	882,228
	Kimberly Clark Corp	Corporate Bond, 2.4%, through March 1, 2022	805,124	798,692
	Merck & Co Inc	Corporate Bond, 5.0%, through June 30, 2019	899,424	893,641
	Oracle Corp	Corporate Bond, 2.5%, through October 15, 2022	779,455	791,023
	State Street Corp	Corporate Bond, 3.7%, through November 20, 2023	840,683	842,821
	US Bancorp Mtn	Corporate Bond, 1.95%, through November 15, 2018 Optional Call October 15, 2018 at 100%	821,073	814,973
	United Technologies Corp	Corporate Bond, 3.1%, through June 1, 2022	817,071	824,378

See independent auditor's report.

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

PLAN SPONSOR: PLIANT, LLC

PLAN SPONSOR EIN: 43-2107725

PLAN NUMBER: 001

ATTACHMENT TO SCHEDULE H, PART IV, LINE 4i

SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2015

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
	Investments at Fair Value			
	Anheuser Busch InBev Worldwide	Corporate Bond, 5.375%, through January 15, 2020	\$ 931,443	\$ 896,314
	Apple Inc SR GLBL NT	Corporate Bond, 2.85%, through May 6, 2021	822,166	829,521
	Archer Daniels Midland Co	Corporate Bond, 4.479%, through March 1, 2021	891,300	878,153
	Bank New York Inc Mtn	Corporate Bond, 2.1%, through January 15, 2019, Optional Call December 15, 2018 at 100%	822,523	813,767
	Berkshire Hathaway Fin Corp SR	Corporate Bond, 2.9%, through October 15, 2020	835,264	839,460
	Caterpillar Finl Svcs Corp	Corporate Bond, 1.625%, through June 1, 2017	822,369	812,778
	Chevron Corp	Corporate Bond, 3.191% through June 24, 2023	844,911	814,309
	Total Capital GTD NT	Corporate Bond, 2.875%, through February 17, 2022	827,583	805,035
	Intel Corporation	Corporate Bond, 3.3%, through October 1, 2021	810,324	839,014
	Microsoft Corporation	Corporate Bond, 3.0%, through October 1, 2020	819,396	845,932
	Philip Morris International	Corporate Bond, 5.65%, through May 16, 2018	948,996	883,734
	ConocoPhillips	Corporate Bond, 5.75%, through February 1, 2019	940,702	876,712
	Ebay, Inc	Corporate Bond, 2.875%, through August 1, 2021	801,390	797,048
	Medtronic, Inc	Corporate Bond, 4.45%, through March 15, 2020	895,512	872,208
	Wells Fargo & Company	Corporate Bond, 4.60%, through April 1, 2021	895,172	883,005
	Occidental Petroleum Corp	Corporate Bond, 3.125%, through February 15, 2022	819,914	791,994

See independent auditor's report.

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

PLAN SPONSOR: PLIANT, LLC

PLAN SPONSOR EIN: 43-2107725

PLAN NUMBER: 001

ATTACHMENT TO SCHEDULE H, PART IV, LINE 4i

SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2015

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
	<u>Investments at Fair Value</u>			
	Columbia Midcap Index	Mutual fund	\$ 4,175,014	\$ 6,116,960
	Columbia Smallcap Index	Mutual fund	1,682,655	2,369,141
	Federated Prime Cash Obligations Fund Shares	Mutual fund	2,943,644	2,943,644
	Federated Ultra Short Bonds	Mutual fund	2,962,552	2,916,653
	Fidelity Spartan International Index	Mutual fund	3,031,442	3,416,936
	Ishares Barclays Tips Bond Fund	Mutual fund	1,705,700	1,755,977
	Ishares High Yield Corp Bond Fund	Mutual fund	1,207,339	1,028,604
	Powershares Emerging Markets Sovereign	Mutual fund	1,263,572	1,165,864
	Vanguard Emerging Markets ETF	Mutual fund	3,235,553	2,504,932
	Vanguard Reif ETF	Mutual fund	1,622,411	2,787,361
	Vanguard Short-Term Bond	Mutual fund	2,754,885	2,734,107
*	Berry Plastics Group Inc Common Stock	Common Stock	10,027,279	17,080,578
*	Mass Mutual Pooled Separate Accounts	Pooled separate account	162,216	908,820
			62,528,094	72,972,048
	<u>Investments at Estimated Fair Value</u>			
*	Fifth Third Equity Index	Common trust fund	21,572,201	39,395,445
	<u>Investments at Fair Value Quoted by the Trust</u>			
*	Mass Mutual Guaranteed Investment Contract	Guaranteed Investment Contract		8,582,516
	Investments at fair value per Form 5500			120,950,009
	Guaranteed investment contract for which fair value is measured at net asset value using the practical expedient			(758,177)
	Investments, at fair value using the practical expedient			<u>\$ 120,191,832</u>
	* Party-in-interest			

See independent auditor's report.

PLIANT CORPORATION DEFINED BENEFIT PENSION PLAN

PLAN SPONSOR: PLIANT, LLC

PLAN SPONSOR EIN: 43-2107725

PLAN NUMBER: 001

ATTACHMENT TO SCHEDULE H, PART IV, LINE 4j

SCHEDULE OF REPORTABLE TRANSACTIONS

December 31, 2015

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Transaction Expense	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain
<i>Series of transactions in excess of five percent of Plan assets</i>							
Issuer	Federated Prime Cash Obligations Fund						
	Purchases	\$ 4,463,325	\$ 0	\$ 0	\$ 4,463,325	\$ 4,463,325	\$ 0
	Sales	0	3,427,605	0	3,427,605	3,427,605	0

See independent auditor's report.

SCHEDULE SB, LINE 26 - SCHEDULE OF ACTIVE PARTICIPANT DATA**BERRY PLASTICS CORPORATION****DEFINED BENEFIT PENSION PLAN****EIN: 43-2107725 PN: 001**

Attained Age	Years of credited service:														Total	
	Under 1	1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		>=25				
	No.	Avg. Acc. Ben.	No.	Avg. Acc. Ben.	No.	Avg. Acc. Ben.	No.	Avg. Acc. Ben.	No.	Avg. Acc. Ben.	No.	Avg. Acc. Ben.	No.	Avg. Acc. Ben.	No.	Avg. Acc. Ben.
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	1	0	8	0	2	0	0	0	0	0	0	0	11	0
30 to 34	0	0	2	0	11	0	20	1,635	4	0	0	0	0	0	37	1,635
35 to 39	0	0	1	0	12	0	40	1,805	37	3,039	2	0	0	0	92	4,844
40 to 44	0	0	1	0	11	0	43	1,946	36	3,072	32	5,101	3	0	126	10,119
45 to 49	0	0	1	0	15	0	21	1,951	39	2,986	45	5,436	30	5,713	151	16,086
50 to 54	0	0	2	0	24	2,177	40	1,699	40	2,980	51	4,850	76	6,938	233	18,644
55 to 59	0	0	0	0	21	2,317	32	1,481	38	3,728	38	5,466	113	6,191	242	19,183
60 to 64	0	0	1	0	3	0	17	0	23	3,890	20	5,583	69	7,779	133	17,252
65 to 69	0	0	0	0	1	0	5	0	7	0	4	0	7	0	24	0
70 & up	0	0	0	0	1	0	3	0	0	0	0	0	1	0	5	0
Total	0	0	9	0	107	1,792	223	1,746	224	3,221	192	5,229	299	6,770	1,054	4,117

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

Summary of Principal Actuarial Assumptions

Actuarial Cost Method

Traditional Unit Credit

Actuarial Value of Assets

Actuarial value based on market value and two year averaging of gains and losses.

Date of Calculations

January 1, 2015

Employees Included in the Calculations

All active employees who have met the Plan's eligibility requirements as of the valuation date are included in the calculations. Former employees or their survivors who are receiving or are entitled to receive an immediate or deferred benefit under the provisions of the Plan are also included.

Source of Data

Data is as of the valuation date and is supplied to us by the Employer.

We rely on the Employer to inform us of any former participants who have been rehired and lost prior service because of the length of their break-in-service. These employees may have participation requirements different from other new employees.

Although we believe these to be accurate and complete, we have not audited the data and financial information provided.

Pre-retirement for Retirement and Spousal Benefits:

Investment Return - Segment Rates (0-month lookback)

		<u>For 404</u>	<u>For 430 and 436</u>
Sample Rates:	Rate 1:	1.22%	4.72%
	Rate 2:	4.11%	6.11%
	Rate 3:	5.20%	6.81%

Mortality: IRS 2015 Static Mortality Table

Termination of Employment: Table T-4 of the Actuary's Pension handbook; representative rates are:

<u>Age:</u>	<u>25</u>	<u>40</u>	<u>55</u>
	5.3%	4.2%	0.9%

Salary Scale: None

Retirement Age: All employees are assumed to retire at age 63.

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

Summary of Principal Actuarial Assumptions

Post-retirement for Retirement Benefits:

Investment Return - Segment Rates (0-month lookback)

		<u>For 404</u>	<u>For 430 and 436</u>
Sample Rates:	Rate 1:	1.22%	4.72%
	Rate 2:	4.11%	6.11%
	Rate 3:	5.20%	6.81%
Mortality:	IRS 2015 Static Mortality Table		
Plan Expenses:	1/2% of assets rounded to the next \$5,000		
Form of Benefit Payment:	100% of Participants are assumed to elect the Normal Form.		
Effective Rate of Interest:	6.29%		

PLIANT CORPORATION DEFINED BENEFIT PENSION PLAN

PLAN SPONSOR: PLIANT, LLC

PLAN SPONSOR EIN: 43-2107725

PLAN NUMBER: 001

ATTACHMENT TO SCHEDULE H, PART IV, LINE 4j

SCHEDULE OF REPORTABLE TRANSACTIONS

December 31, 2015

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Transaction Expense	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain
<i>Series of transactions in excess of five percent of Plan assets</i>							
Issuer	Federated Prime Cash Obligations Fund	\$ 4,463,325	\$ 0	\$ 0	\$ 4,463,325	\$ 4,463,325	\$ 0
	Purchases						
	Sales	0	3,427,605	0	3,427,605	3,427,605	0

See independent auditor's report.

**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

2015**This Form is Open to Public
Inspection**For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015▶ **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 BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION		B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF PLIANT, LLC		D Employer Identification Number (EIN) 43-2107725	
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>2015</u>			
2 Assets:			
a Market value		2a	124,769,687
b Actuarial value		2b	117,446,981
3 Funding target/participant count breakdown		(1) Number of participants	(2) Vested Funding Target
a For retired participants and beneficiaries receiving payment		1,094	60,527,019
b For terminated vested participants		1,246	33,157,505
c For active participants		1,054	26,672,505
d Total		3,394	120,357,029
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	6.29%
6 Target normal cost		6	625,000

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***Steven M. Bourg, E.A.*
Signature of actuary

STEVEN M. BOURG, MSPA, EA

Type or print name of actuary

CBIZ BENEFITS & INSURANCE SERVICES

Firm name

9755 PATUXENT WOODS DRIVE
SUITE 200
COLUMBIA MD 21046

Address of the firm

10/14/2016

Date

1404095

Most recent enrollment number

443-259-3226

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) 2015
v. 150123

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
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>9.61</u> %	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).....		4,472
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>6.52</u> %		291
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		4,763
d Portion of (c) to be added to prefunding balance.....		0
12 Other reductions in balances due to elections or deemed elections		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	97.58 %
15	Adjusted funding target attainment percentage	15	97.58 %
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	95.77 %
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
04/13/2015	1,040,000	0			
07/13/2015	1,040,000	0			
10/15/2015	125,000	0			
			Totals ►	18(b)	2,205,000
					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	2,148,555

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: 4.72%	2nd segment: 6.11%	3rd segment: 6.81%	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
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	625,000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:			
a Net shortfall amortization installment	Outstanding Balance	Installment	
	2,910,048	1,521,466	
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	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	2,146,466	
	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	2,146,466	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	2,148,555	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	2,089	
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 SB, line 19 - Discounted Employer Contributions

Plan Name: BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN
EIN: 43-2107725 PN: 001

Deposit Date	Amount	Discount		Due Date	DaysLate	To VD	w/LI	w/EI
		Rate **	Designation					
4/13/2015	482,955	6.29%	1st Quarter	4/15/2015	0	102	474,791	474,791
4/13/2015	557,045	6.29%	1st Quarter	4/15/2015	0	102	547,629	547,629
7/13/2015	482,955	6.29%	2nd Quarter	7/15/2015	0	193	467,625	467,625
7/13/2015	557,045	6.29%	2nd Quarter	7/15/2015	0	193	539,364	539,364
10/15/2015	125,000	6.29%	3rd Quarter	10/15/2015	0	287	119,146	119,146
		6.29%	4th Quarter	1/15/2016	0	0	-	-
		6.29%	2015 MRC	9/15/2016	0	0	-	-
Total	2,205,000			Total Discounted Contributions			2,148,555	2,148,555

** Effective Rate plus 5% for period between due date and deposit date

**BERRY PLASTICS CORPORATION
DEFINED BENEFIT PENSION PLAN**

EIN/PN: 43-2107725/001

**Attachment to Form 5500 (Schedule SB) - Plan Year Beginning January 1, 2015
Schedule SB, line 22, Description of Weighted Average Retirement Age**

<u>Age</u>	<u>Rate</u>	<u>Weight</u>	<u>Age x Weight</u>
63	100%	100%	63

Weighted Average Retirement Age = 63

SCHEDULE SB, LINE 26 - SCHEDULE OF ACTIVE PARTICIPANT DATA
BERRY PLASTICS CORPORATION
DEFINED BENEFIT PENSION PLAN
EIN: 43-2107725 PN: 001

Attained Age	Years of credited service:																Total	
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		>=25					
	No.	Avg.	No.	Avg.	No.	Avg.	No.	Avg.	No.	Avg.	No.	Avg.	No.	Avg.	No.	Avg.		
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
25 to 29	0	0	1	0	8	0	2	0	0	0	0	0	0	0	11	0		
30 to 34	0	0	2	0	11	0	20	1,635	4	0	0	0	0	0	37	1,635		
35 to 39	0	0	1	0	12	0	40	1,805	37	3,039	2	0	0	0	92	4,844		
40 to 44	0	0	1	0	11	0	43	1,946	36	3,072	32	5,101	3	0	126	10,119		
45 to 49	0	0	1	0	15	0	21	1,951	39	2,986	45	5,436	30	5,713	151	16,086		
50 to 54	0	0	2	0	24	2,177	40	1,699	40	2,980	51	4,850	76	6,938	233	18,644		
55 to 59	0	0	0	0	21	2,317	32	1,481	38	3,728	38	5,466	113	6,191	242	19,183		
60 to 64	0	0	1	0	3	0	17	0	23	3,890	20	5,583	69	7,779	133	17,252		
65 to 69	0	0	0	0	1	0	5	0	7	0	4	0	7	0	24	0		
70 & up	0	0	0	0	1	0	3	0	0	0	0	0	1	0	5	0		
Total	0	0	9	0	107	1,792	223	1,746	224	3,221	192	5,229	299	6,770	1,054	4,117		

BERRY PLASTICS CORPORATION
DEFINED BENEFIT PENSION PLAN

EIN: 43-2107725 PN: 001

Attachment to 2015 Form 5500

Schedule SB, line 32 - Schedule of Amortization Bases

<u>Type of Base</u>	<u>Date Established</u>	<u>Number of Remaining Payments</u>	<u>Shortfall Amortization Installment</u>	<u>Present Value of Remaining Installments</u>
Shortfall (gain)	1/1/2009	1	(98,949)	(98,949)
Shortfall	1/1/2010	2	1,769,925	3,460,075
Shortfall	1/1/2011	3	910,734	2,610,905
Shortfall (gain)	1/1/2012	4	(1,774,575)	(6,632,650)
Shortfall	1/1/2013	5	502,726	2,297,023
Shortfall	1/1/2014	6	(1,770)	(9,403)
Shortfall	1/1/2015	7	<u>213,375</u>	<u>1,283,047</u>
			\$ 1,521,466	\$ 2,910,048

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods**Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan****EIN/PN: 43-2107725/001****Summary of Principal Actuarial Assumptions****Actuarial Cost Method**

Traditional Unit Credit

Actuarial Value of Assets

Actuarial value based on market value and two year averaging of gains and losses.

Date of Calculations

January 1, 2015

Employees Included in the Calculations

All active employees who have met the Plan's eligibility requirements as of the valuation date are included in the calculations. Former employees or their survivors who are receiving or are entitled to receive an immediate or deferred benefit under the provisions of the Plan are also included.

Source of Data

Data is as of the valuation date and is supplied to us by the Employer.

We rely on the Employer to inform us of any former participants who have been rehired and lost prior service because of the length of their break-in-service. These employees may have participation requirements different from other new employees.

Although we believe these to be accurate and complete, we have not audited the data and financial information provided.

Pre-retirement for Retirement and Spousal Benefits:**Investment Return - Segment Rates (0-month lookback)**

		<u>For 404</u>	<u>For 430 and 436</u>
Sample Rates:	Rate 1:	1.22%	4.72%
	Rate 2:	4.11%	6.11%
	Rate 3:	5.20%	6.81%

Mortality: IRS 2015 Static Mortality Table

Termination of Employment: Table T-4 of the Actuary's Pension handbook; representative rates are:

<u>Age:</u>	<u>25</u>	<u>40</u>	<u>55</u>
	5.3%	4.2%	0.9%

Salary Scale: None

Retirement Age: All employees are assumed to retire at age 63.

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

Summary of Principal Actuarial Assumptions

Post-retirement for Retirement Benefits:

Investment Return - Segment Rates (0-month lookback)

		<u>For 404</u>	<u>For 430 and 436</u>
Sample Rates:	Rate 1:	1.22%	4.72%
	Rate 2:	4.11%	6.11%
	Rate 3:	5.20%	6.81%
Mortality:	IRS 2015 Static Mortality Table		
Plan Expenses:	1/2% of assets rounded to the next \$5,000		
Form of Benefit Payment:	100% of Participants are assumed to elect the Normal Form.		
Effective Rate of Interest:	6.29%		

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

SUMMARY OF PLAN PROVISIONS

FOLLOWING FORMER PLANS:

PARTICIPANTS OF PLIANT CO. SALARIED PENSION PLAN

**PARTICIPANTS OF FORMER HOURLY PENSION PLAN FOR
CHIPPEWA FALLS PLANT**

PARTICIPANTS OF CAPTIVE PLASTICS PENSION PLAN

PARTICIPANTS OF POLY-SEAL PENSION PLAN

PARTICIPANTS OF GEORGIA UNION PENSION PLAN

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

**SUMMARY OF PLAN PROVISIONS FOR
FORMER PARTICIPANTS OF THE PLIANT CORP. SALARIED PLAN**

Effective Date of Plan: July 1, 1992.

Eligibility for Participation:

Employees of Pliant Corporation and Pliant Solutions Corporation, excluding those covered under a collective bargaining agreement unless the terms of the agreement provide for participation, and certain nonresident aliens. Nonunion employees hired on or after January 1, 2003 and Deerfield Union employees hired on or after October 20, 2006 are not eligible to participate in the plan. Enter on January 1 or July 1 after date of hire, except for Calhoun employees who enter on date of hire.

As of December 31, 2008, employees covered by a collective bargaining agreement with the Calhoun Georgia Plan are Participants in this Plan.

Effective December 31, 2007, accrued benefits are frozen for participants subject to the Deerfield collective bargaining agreement. Effective December 31, 2008, all accrued benefits and entry into the plan are frozen.

DEFINITIONS

YEAR OF SERVICE: Plan year during which employee completes at least 1,000 hours of service.

VESTING SERVICE: Full years of service as a covered employee, including service after date of freeze.

FROZEN MONTHLY ACCRUED BENEFIT: Benefit earned as of date of freeze (or as of date of prior termination of employment) based on plan formula(s) and service, compensation and other relevant factors as of such date. Payable as a life annuity.

PLAN FORMULA: One-twelfth of 1.6% of average earnings multiplied by pension service, less 50% of the Social Security benefit prorated for less than 33.3 years of pension service payable as a life annuity to the participant. Plus \$81 per month during the lifetime of the participant and \$81 per month during the lifetime of the participant's spouse. Special provisions apply to former Deerfield, CT Films and Blessings employees.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

Calhoun: \$23.00 per month for each year of service, for retirements and terminations on or after October 15, 2001 but before October 7, 2002. \$24.00 per month for each year of service, for retirements and terminations on or after October 7, 2002 but before October 13, 2003. \$25.00 per month for each year of service for retirements and terminations on or after October 13, 2003, but before May 1, 2006. \$26.50 per month for each year of service for retirements and terminations on or after May 1, 2006. Payable as a five-year certain and life form of income.

Effective December 31, 2008, all accrued benefits are frozen with no further accruals.

ELIGIBILITY FOR BENEFITS

NORMAL RETIREMENT DATE (NRD): First of the month coinciding with or next following the attainment of age 65 with five years of vesting service.

EARLY RETIREMENT: Retirement before NRD and on or after both attaining age 50 and the sum of age and vesting service equals 80 or more.

Calhoun: Retirement before NRD and on or after attaining age 55 and completing ten years of vesting service.

POSTPONED RETIREMENT: Retirement after NRD

DISABILITY RETIREMENT: Retirement before NRD while totally and permanently disabled.

Calhoun: Before NRD and after completing ten years of continuous service.

DEFERRED VESTED: Termination for reasons other than death, disability, or retirement after completing five years of vesting service.

PRERETIREMENT SPOUSE BENEFIT: Death of an active employee with a surviving spouse while eligible for normal, early, postponed, disability, or deferred vested retirement benefits.

BENEFITS TO BE PAID

NORMAL RETIREMENT: Frozen monthly accrued benefit payable as of NRD.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

EARLY RETIREMENT: Frozen monthly accrued benefit actuarially reduced for payment before age 62.

Calhoun: Reduced 4.8% for each year of payment before age 62. Benefits are unreduced if continuous service at retirement equals or exceeds 37 years.

POSTPONED RETIREMENT: Frozen monthly accrued benefit as of NRD actuarially adjusted to postponed retirement date.

DISABILITY RETIREMENT: Frozen monthly accrued benefit.

Calhoun: Frozen monthly accrued benefit. During the period that a permanently disabled employee is not eligible for an unreduced Social Security benefit, an additional monthly benefit equal to the lesser of the frozen monthly accrued benefit and the primary Social Security Disability Insurance benefit will be payable. The additional monthly pension benefit is offset by any reduced Social Security benefits received prior to age 65.

DEFERRED VESTED BENEFIT: Frozen monthly accrued benefit reduced actuarially for early commencement if payments commence prior to NRD.

DEATH WITH PRERETIREMENT SPOUSE BENEFITS: 50% of the frozen monthly accrued benefit payable as commencement date after it is reduced for the 50% joint and survivor optional form of payment and also reduced for payment as early as the participants early retirement date.

FORMS OF PAYMENT: Preretirement spouse benefits are payable only as described above. Frozen monthly pension benefits are paid as described above as a life annuity if the participant has no spouse as of the date payments begin. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are a Social Security level-income option, a 75% joint and survivor annuity, a five-year certain and life annuity, or (for married participants) a life annuity.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

**SUMMARY OF PLAN PROVISIONS FOR FORMER
PARTICIPANTS OF THE PLIANT CORPORATION HOURLY EMPLOYEES FOR
THE CHIPPEWA FALLS PLANT**

EFFECTIVE DATE OF PLAN: August 1, 1961.

ELIGIBILITY FOR PARTICIPATION: Employees covered under a collective bargaining agreement between Pliant Corporation and the United Steelworkers of America, Local Union Number 460.

Effective December 31, 2008, all accrued benefits and entry into the plan are frozen.

DEFINITIONS

YEAR OF SERVICE: Years and fractional years of service from date of hire.

VESTING SERVICE: Same as above, including service after date of freeze.

FROZEN MONTHLY ACCRUED BENEFIT: Benefit earned as of date of freeze (or earlier date of termination) based on plan formula(s) and service, compensation and other relevant factors as of such date.

PLAN FORMULA: \$29.25 per month for each year of service, for retirements and terminations on or after January 1, 2003 but before January 1, 2004; \$31.25 per month for each year of service, for retirements and terminations on or after January 1, 2004 but before January 1, 2005; \$33.25 per month for each year of service, for retirements and terminations on or after January 1, 2005 but before January 1, 2006; and \$35.25 per month for each year of service, for retirements and terminations on or after January 1, 2006 up to date of freeze.

ELIGIBILITY FOR BENEFITS

NORMAL RETIREMENT DATE (NRD): First of the month coinciding with or next following the attainment of age 65 with five years of vesting service.

EARLY RETIREMENT: Retirement before NRD and on or after both attaining age 55 and completing ten years of vesting service.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

POSTPONED RETIREMENT: Retirement after NRD.

DEFERRED VESTED: Termination for reasons other than death, disability, or retirement after completing five years of vesting service.

PRERETIREMENT SPOUSE BENEFIT: Death of an active employee with a surviving spouse while eligible for normal, early, postponed, disability, or deferred vested retirement benefits.

BENEFITS TO BE PAID

NORMAL RETIREMENT: Frozen monthly accrued benefit payable as a life annuity,

EARLY RETIREMENT: Frozen monthly accrued benefit, actuarially reduced for payment at least age 55, by 4.8% for year of payment prior to NRD.

POSTPONED RETIREMENT: Frozen monthly accrued benefit, with no actuarial adjustment from NRD to postponed retirement date provided notice is given to participant.

DEFERRED VESTED BENEFIT: Frozen monthly accrued benefit, reduced actuarially for each year of payment prior to NRD. Benefits can be paid as early as age 50 if participant has at least 10 years of service at time of termination of employment.

DEATH WITH PRERETIREMENT SPOUSE BENEFITS: Frozen monthly accrued benefit equal to 50% of such benefit after it is reduced for the 50% joint and survivor election and reduced for payment as early as the participants early retirement age. Payable immediately if participant was at least age 55 at date of death.

FORMS OF PAYMENT: Frozen monthly accrued benefits are paid as a five-year certain annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects (with spouse's consent). Otherwise, benefits are paid in the form an actuarially equivalent 50% joint and survivor annuity option or, of the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are a 75% joint and survivor annuity, ten-year certain life annuity, a fifteen-year certain and life annuity, or (for married participants) a life annuity.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

**SUMMARY OF PLAN PROVISIONS FOR
FORMER PARTICIPANTS OF THE FORMER CAPTIVE PLASTICS, INC.
DEFINED BENEFIT PENSION PLAN**

EFFECTIVE DATE OF PLAN: February 1, 1974. Effective September 1, 2003, accruals and participation under the Plan were frozen. Effective January 1, 2004, the liabilities and assets associated with current and former Lincoln Mold employees were spun-off, forming the Lincoln Mold & Die Defined Benefit Pension Plan.

ELIGIBILITY FOR PARTICIPATON: Employees of Captive Plastics, Inc. Enter on January 1 nearest to attainment of age 21 and completion of one year of service. No longer applicable since no new participants as of date of freeze.

DEFINITIONS

YEARS OF SERVICE: An employee's period of employment excluding for initial eligibility purposes any period in which the individual was a non-resident alien and did not receive from an Employer any earned income which constituted income from sources within the United States.

FROZEN MONTHLY ACCRUED BENEFIT: Benefit earned as of date of freeze (or earlier date of termination) based on plan formula(s) and service, compensation and other relevant factors as of such date.

PLAN FORMULA: Accrued benefit as of December 31, 1997 plus: 1.15% of a participant's annual compensation not in excess of \$20,000 plus 0.6% of annual compensation in excess of \$20,000 for each year beginning January 1, 1998 and ending on date of freeze.

ELIGIBILITY FOR BENEFITS:

NORMAL RETIREMENT (NRD) First of the month coinciding with or next following the attainment of age 65 with five years of vesting service.

EARLY RETIREMENT: Retirement before NRD and on or after both attaining age 55 and completing ten years of vesting service.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

POSTPONED RETIREMENT: Retirement after NRD.

DEFERRED VESTED: Termination for reasons other than death, disability, or retirement after completing five years of vesting service.

PRERETIREMENT SPOUSE BENEFIT: Death at any time of an active employee with a surviving spouse who is fully vested at time of death.

BENEFITS TO BE PAID

NORMAL RETIREMENT: Frozen monthly accrued benefit.

EARLY RETIREMENT: Frozen monthly accrued benefit, reduced for payment before age 65. Reduction factors are as follows:

<u>Age</u>	<u>Reduction</u>
60 up to 65	1/15th per year
55 up to 60	1/30th per year

POSTPONED RETIREMENT: Frozen monthly accrued benefit actuarially adjusted from NRD to postponed retirement date

DEFERRED VESTED: Vested frozen monthly accrued benefit, reduced actuarially for payment prior to NRD. Benefits can be paid as early as age 50 if participant had at least 10 years of service.

DEATH WITH PRERETIREMENT SPOUSE: 50% of the frozen monthly accrued benefit after it is reduced for the 50% joint and survivor election and reduced for payment as early as date of eligibility for early retirement. No reduction if the participant was at least age 55 at date of death.

FORMS OF PAYMENT: For single employees the frozen monthly accrued benefit is payable for life. For married employees, the benefit is actuarially reduced to provide a 50% joint and survivor annuity. Other actuarially forms that may be elected subject to spouse's consent if married, is the lump sum value if the actuarial equivalent present value is more than \$5,000, but less than \$10,000, or a 66 2/3% or 50% Joint and Survivor Benefit or a benefit paid as a 5, 10, 15 or 20 Year Certain and Life.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

**SUMMARY OF PLAN PROVISIONS FOR
FORMER PARTICIPANTS OF THE POLY-SEAL RETIREMENT PLAN**

EFFECTIVE DATE OF PLAN: July 1, 1979

ELIGIBILITY FOR PARTICIPATON: Must be member of United Steelworkers of America Local 6972. Enter plan on first day of eligible employment. No new participants as of June 5, 2009 date of freeze.

DEFINITIONS

YEAR OF SERVICE: Twelve-month period during which employee is a Union employee during entire period. Measuring period: plan year, except employment year used for benefit purposes. For benefit accrual purposes, if one hour of service is worked in twelfth month of employment year, then treated as employed during entire year.

FROZEN MONTHLY ACCRUED BENEFIT: Benefit earned as of date of freeze (or earlier date of termination) based on plan formula(s) and service, compensation and other relevant factors as of such date.

PLAN FORMULA: Effective April 22, 2006, \$17.50 multiplied by all Years of Benefit Service. Effective April 21, 2007, this increased to \$18.00. Effective April 19, 2009, this increased to \$18.50. No further accruals after date of freeze.

ELIGIBILITY FOR BENEFITS:

NORMAL RETIREMENT (NRD) First of the month coinciding with or next following the attainment of age 65 with five years of vesting service.

EARLY RETIREMENT: Retirement before NRD and on or after both attaining age 60 and completing ten years of vesting service.

POSTPONED RETIREMENT: Retirement after NRD. Frozen monthly accrued benefit commences at Normal Retirement Date while employed.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

DEFERRED VESTED: Termination for reasons other than death, disability, or retirement after completing five years of vesting service.

PRERETIREMENT SPOUSE BENEFIT: Death of an active employee with a surviving spouse who is fully vested and at least age 60 at time of death.

BENEFITS TO BE PAID

NORMAL RETIREMENT: Frozen monthly accrued benefit.

EARLY RETIREMENT: Frozen monthly accrued benefit payable at early retirement date, but reduced by ½% for each month that benefits commence early.

POSTPONED RETIREMENT BENEFITS: Frozen monthly accrued benefit commences at Normal Retirement Date while employed.

DEFERRED VESTED: Vested frozen monthly accrued benefit, reduced actuarially for payment prior to NRD. If value of vested benefit not more than \$5,000 lump sum is paid as soon as is practicable following end of plan year of employment termination.

DEATH WITH PRERETIREMENT SPOUSE: 50% of the frozen monthly accrued benefit after it is reduced for the 50% joint and survivor election and reduced for payment as early as date of eligibility (no earlier than age 60).

FORMS OF PAYMENT: For single employees the frozen monthly accrued benefit is payable for life. For married employees, the benefit is actuarially reduced to provide a 50% joint and survivor annuity although married participant may elect, subject to spouse's consent if married, a life annuity.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

**SUMMARY OF PLAN PROVISIONS FOR
FORMER PARTICIPANTS OF THE GEORGIA UNION PENSION PLAN**

EFFECTIVE DATE OF PLAN: October 3, 1983

ELIGIBILITY FOR PARTICIPATION: Must be member of UAW Local 6519, Columbus, Georgia. Enter plan on first day of month following date of hire or becoming Union member. Anybody who is not a participant as of December 31, 2011 will not be eligible to participate.

DEFINITIONS

YEAR OF SERVICE: Twelve-month period during which employee is a Union employee during entire period and completes at least 1,000 hours. Measuring period: plan year, except employment year used for eligibility purposes.

For benefit accrual purposes, if less than 1,700 hours worked in plan year, then portion of plan year is credited as shown below:

Hours during Plan Year	Credited Service
1,275 to 1,699	0.75
850 to 1,274	0.50
425 to 849	0.25
less than 425	0.00

No benefits accrue after December 31, 2011

ELIGIBILITY FOR BENEFITS:

NORMAL RETIREMENT BENEFITS: Eligibility at termination of employment at or after age 65. Formula: Sum of benefit earned for each plan year based on following table:

<u>For service</u>	<u>Rate</u>
Before 10/28/97	\$13.50
10/28/97-10/27/98	\$20.00
10/28/98-10/27/99	\$21.00
10/28/99-10/27/00	\$22.00
10/28/00-10/27/01	\$23.00
10/28/01-10/27/02	\$24.00
10/28/02-10/27/03	\$25.00
10/28/03-10/27/04	\$26.00
10/28/04-10/27/05	\$28.00
10/28/05-10/27/06	\$30.00
10/28/06-10/27/07	\$31.00
10/28/07-10/27/08	\$33.00
10/28/08-10/27/11	\$35.00

Benefit computed as a life annuity.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

EARLY RETIREMENT BENEFITS: Eligibility at age 55 with 5 years of service.

Benefit payable at age 65 equal to accrued benefit at date of early retirement. Can elect early commencement in which case benefit reduced by $\frac{1}{2}\%$ for each month that benefits commence early.

POSTPONED RETIREMENT BENEFITS: Benefit deferred until actual termination of employment. Eventual benefit equal to benefit accrued at date of retirement including years after normal retirement date.

DISABILITY BENEFITS: Age 50 with 15 years of service and totally and permanently disabled. Benefit equal to accrued benefit at date of disability, payable immediately as life annuity with no reduction for early commencement. Can elect optional form of payment at normal retirement date.

DEATH BENEFITS: If married on date of death, surviving spouse entitled to 50% of vested accrued benefit payable to participant under joint and 50% survivor option determined as of date of death. Can elect reduced benefit to begin as early as age 55

BENEFITS TO BE PAID

NORMAL FORM OF BENEFIT: Life annuity for non-married participants; actuarially equivalent joint and 50% annuity for married participants.

OPTIONAL FORMS OF BENEFIT: Life annuity; joint and 50% contingent annuity, joint and 66 2/3% contingent annuity, joint and 75% contingent annuity, joint and 100% contingent annuity, 5 year certain and life, 10 year certain and life, 15 year certain and life, 20 year certain and life, and lump sum if under \$1,000.

OPTIONAL FORMS OF BENEFIT: Benefit options based on the UP 1984 mortality table both before and after retirement and 8% interest, except for determining minimum lump sum benefits.

BERRY PLASTICS CORPORATION
DEFINED BENEFIT PENSION PLAN

EIN/PN: 43-2107725/001

Attachment to Form 5500 (Schedule SB) - Plan Year Beginning January 1, 2015
Schedule SB, line 22, Description of Weighted Average Retirement Age

<u>Age</u>	<u>Rate</u>	<u>Weight</u>	<u>Age x Weight</u>
63	100%	100%	63

Weighted Average Retirement Age = 63

Schedule SB, line 19 - Discounted Employer Contributions

Plan Name: BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN
EIN: 43-2107725 PN: 001

Deposit Date	Amount	Discount Rate **	Designation	Due Date	DaysLate	To VD	w/LI	w/EI
4/13/2015	482,955	6.29%	1st Quarter	4/15/2015	0	102	474,791	474,791
4/13/2015	557,045	6.29%	1st Quarter	4/15/2015	0	102	547,629	547,629
7/13/2015	482,955	6.29%	2nd Quarter	7/15/2015	0	193	467,625	467,625
7/13/2015	557,045	6.29%	2nd Quarter	7/15/2015	0	193	539,364	539,364
10/15/2015	125,000	6.29%	3rd Quarter	10/15/2015	0	287	119,146	119,146
		6.29%	4th Quarter	1/15/2016	0	0	-	-
		6.29%	2015 MRC	9/15/2016	0	0	-	-
Total Discounted Contributions							2,148,555	2,148,555
Total	2,205,000							

** Effective Rate plus 5% for period between due date and deposit date

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

SUMMARY OF PLAN PROVISIONS

FOLLOWING FORMER PLANS:

PARTICIPANTS OF PLIANT CO. SALARIED PENSION PLAN

**PARTICIPANTS OF FORMER HOURLY PENSION PLAN FOR
CHIPPEWA FALLS PLANT**

PARTICIPANTS OF CAPTIVE PLASTICS PENSION PLAN

PARTICIPANTS OF POLY-SEAL PENSION PLAN

PARTICIPANTS OF GEORGIA UNION PENSION PLAN

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

**SUMMARY OF PLAN PROVISIONS FOR
FORMER PARTICIPANTS OF THE PLIANT CORP. SALARIED PLAN**

Effective Date of Plan: July 1, 1992.

Eligibility for Participation:

Employees of Pliant Corporation and Pliant Solutions Corporation, excluding those covered under a collective bargaining agreement unless the terms of the agreement provide for participation, and certain nonresident aliens. Nonunion employees hired on or after January 1, 2003 and Deerfield Union employees hired on or after October 20, 2006 are not eligible to participate in the plan. Enter on January 1 or July 1 after date of hire, except for Calhoun employees who enter on date of hire.

As of December 31, 2008, employees covered by a collective bargaining agreement with the Calhoun Georgia Plan are Participants in this Plan.

Effective December 31, 2007, accrued benefits are frozen for participants subject to the Deerfield collective bargaining agreement. Effective December 31, 2008, all accrued benefits and entry into the plan are frozen.

DEFINITIONS

YEAR OF SERVICE: Plan year during which employee completes at least 1,000 hours of service.

VESTING SERVICE: Full years of service as a covered employee, including service after date of freeze.

FROZEN MONTHLY ACCRUED BENEFIT: Benefit earned as of date of freeze (or as of date of prior termination of employment) based on plan formula(s) and service, compensation and other relevant factors as of such date. Payable as a life annuity.

PLAN FORMULA: One-twelfth of 1.6% of average earnings multiplied by pension service, less 50% of the Social Security benefit prorated for less than 33.3 years of pension service payable as a life annuity to the participant. Plus \$81 per month during the lifetime of the participant and \$81 per month during the lifetime of the participant's spouse. Special provisions apply to former Deerfield, CT Films and Blessings employees.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

Calhoun: \$23.00 per month for each year of service, for retirements and terminations on or after October 15, 2001 but before October 7, 2002. \$24.00 per month for each year of service, for retirements and terminations on or after October 7, 2002 but before October 13, 2003. \$25.00 per month for each year of service for retirements and terminations on or after October 13, 2003, but before May 1, 2006. \$26.50 per month for each year of service for retirements and terminations on or after May 1, 2006. Payable as a five-year certain and life form of income.

Effective December 31, 2008, all accrued benefits are frozen with no further accruals.

ELIGIBILITY FOR BENEFITS

NORMAL RETIREMENT DATE (NRD): First of the month coinciding with or next following the attainment of age 65 with five years of vesting service.

EARLY RETIREMENT: Retirement before NRD and on or after both attaining age 50 and the sum of age and vesting service equals 80 or more.

Calhoun: Retirement before NRD and on or after attaining age 55 and completing ten years of vesting service.

POSTPONED RETIREMENT: Retirement after NRD

DISABILITY RETIREMENT: Retirement before NRD while totally and permanently disabled.

Calhoun: Before NRD and after completing ten years of continuous service.

DEFERRED VESTED: Termination for reasons other than death, disability, or retirement after completing five years of vesting service.

PRERETIREMENT SPOUSE BENEFIT: Death of an active employee with a surviving spouse while eligible for normal, early, postponed, disability, or deferred vested retirement benefits.

BENEFITS TO BE PAID

NORMAL RETIREMENT: Frozen monthly accrued benefit payable as of NRD.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

EARLY RETIREMENT: Frozen monthly accrued benefit actuarially reduced for payment before age 62.

Calhoun: Reduced 4.8% for each year of payment before age 62. Benefits are unreduced if continuous service at retirement equals or exceeds 37 years.

POSTPONED RETIREMENT: Frozen monthly accrued benefit as of NRD actuarially adjusted to postponed retirement date.

DISABILITY RETIREMENT: Frozen monthly accrued benefit.

Calhoun: Frozen monthly accrued benefit. During the period that a permanently disabled employee is not eligible for an unreduced Social Security benefit, an additional monthly benefit equal to the lesser of the frozen monthly accrued benefit and the primary Social Security Disability Insurance benefit will be payable. The additional monthly pension benefit is offset by any reduced Social Security benefits received prior to age 65.

DEFERRED VESTED BENEFIT: Frozen monthly accrued benefit reduced actuarially for early commencement if payments commence prior to NRD.

DEATH WITH PRERETIREMENT SPOUSE BENEFITS: 50% of the frozen monthly accrued benefit payable as commencement date after it is reduced for the 50% joint and survivor optional form of payment and also reduced for payment as early as the participants early retirement date.

FORMS OF PAYMENT: Preretirement spouse benefits are payable only as described above. Frozen monthly pension benefits are paid as described above as a life annuity if the participant has no spouse as of the date payments begin. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are a Social Security level-income option, a 75% joint and survivor annuity, a five-year certain and life annuity, or (for married participants) a life annuity.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

**SUMMARY OF PLAN PROVISIONS FOR FORMER
PARTICIPANTS OF THE PLIANT CORPORATION HOURLY EMPLOYEES FOR
THE CHIPPEWA FALLS PLANT**

EFFECTIVE DATE OF PLAN: August 1, 1961.

ELIGIBILITY FOR PARTICIPATION: Employees covered under a collective bargaining agreement between Pliant Corporation and the United Steelworkers of America, Local Union Number 460.

Effective December 31, 2008, all accrued benefits and entry into the plan are frozen.

DEFINITIONS

YEAR OF SERVICE: Years and fractional years of service from date of hire.

VESTING SERVICE: Same as above, including service after date of freeze.

FROZEN MONTHLY ACCRUED BENEFIT: Benefit earned as of date of freeze (or earlier date of termination) based on plan formula(s) and service, compensation and other relevant factors as of such date.

PLAN FORMULA: \$29.25 per month for each year of service, for retirements and terminations on or after January 1, 2003 but before January 1, 2004; \$31.25 per month for each year of service, for retirements and terminations on or after January 1, 2004 but before January 1, 2005; \$33.25 per month for each year of service, for retirements and terminations on or after January 1, 2005 but before January 1, 2006; and \$35.25 per month for each year of service, for retirements and terminations on or after January 1, 2006 up to date of freeze.

ELIGIBILITY FOR BENEFITS

NORMAL RETIREMENT DATE (NRD): First of the month coinciding with or next following the attainment of age 65 with five years of vesting service.

EARLY RETIREMENT: Retirement before NRD and on or after both attaining age 55 and completing ten years of vesting service.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

POSTPONED RETIREMENT: Retirement after NRD.

DEFERRED VESTED: Termination for reasons other than death, disability, or retirement after completing five years of vesting service.

PRERETIREMENT SPOUSE BENEFIT: Death of an active employee with a surviving spouse while eligible for normal, early, postponed, disability, or deferred vested retirement benefits.

BENEFITS TO BE PAID

NORMAL RETIREMENT: Frozen monthly accrued benefit payable as a life annuity,

EARLY RETIREMENT: Frozen monthly accrued benefit, actuarially reduced for payment at least age 55, by 4.8% for year of payment prior to NRD.

POSTPONED RETIREMENT: Frozen monthly accrued benefit, with no actuarial adjustment from NRD to postponed retirement date provided notice is given to participant.

DEFERRED VESTED BENEFIT: Frozen monthly accrued benefit, reduced actuarially for each year of payment prior to NRD. Benefits can be paid as early as age 50 if participant has at least 10 years of service at time of termination of employment.

DEATH WITH PRERETIREMENT SPOUSE BENEFITS: Frozen monthly accrued benefit equal to 50% of such benefit after it is reduced for the 50% joint and survivor election and reduced for payment as early as the participants early retirement age. Payable immediately if participant was at least age 55 at date of death.

FORMS OF PAYMENT: Frozen monthly accrued benefits are paid as a five-year certain annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects (with spouse's consent). Otherwise, benefits are paid in the form an actuarially equivalent 50% joint and survivor annuity option or, of the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are a 75% joint and survivor annuity, ten-year certain life annuity, a fifteen-year certain and life annuity, or (for married participants) a life annuity.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

**SUMMARY OF PLAN PROVISIONS FOR
FORMER PARTICIPANTS OF THE FORMER CAPTIVE PLASTICS, INC.
DEFINED BENEFIT PENSION PLAN**

EFFECTIVE DATE OF PLAN: February 1, 1974. Effective September 1, 2003, accruals and participation under the Plan were frozen. Effective January 1, 2004, the liabilities and assets associated with current and former Lincoln Mold employees were spun-off, forming the Lincoln Mold & Die Defined Benefit Pension Plan.

ELIGIBILITY FOR PARTICIPATION: Employees of Captive Plastics, Inc. Enter on January 1 nearest to attainment of age 21 and completion of one year of service. No longer applicable since no new participants as of date of freeze.

DEFINITIONS

YEARS OF SERVICE: An employee's period of employment excluding for initial eligibility purposes any period in which the individual was a non-resident alien and did not receive from an Employer any earned income which constituted income from sources within the United States.

FROZEN MONTHLY ACCRUED BENEFIT: Benefit earned as of date of freeze (or earlier date of termination) based on plan formula(s) and service, compensation and other relevant factors as of such date.

PLAN FORMULA: Accrued benefit as of December 31, 1997 plus: 1.15% of a participant's annual compensation not in excess of \$20,000 plus 0.6% of annual compensation in excess of \$20,000 for each year beginning January 1, 1998 and ending on date of freeze.

ELIGIBILITY FOR BENEFITS:

NORMAL RETIREMENT (NRD) First of the month coinciding with or next following the attainment of age 65 with five years of vesting service.

EARLY RETIREMENT: Retirement before NRD and on or after both attaining age 55 and completing ten years of vesting service.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

POSTPONED RETIREMENT: Retirement after NRD.

DEFERRED VESTED: Termination for reasons other than death, disability, or retirement after completing five years of vesting service.

PRERETIREMENT SPOUSE BENEFIT: Death at any time of an active employee with a surviving spouse who is fully vested at time of death.

BENEFITS TO BE PAID

NORMAL RETIREMENT: Frozen monthly accrued benefit.

EARLY RETIREMENT: Frozen monthly accrued benefit, reduced for payment before age 65. Reduction factors are as follows:

<u>Age</u>	<u>Reduction</u>
60 up to 65	1/15th per year
55 up to 60	1/30th per year

POSTPONED RETIREMENT: Frozen monthly accrued benefit actuarially adjusted from NRD to postponed retirement date

DEFERRED VESTED: Vested frozen monthly accrued benefit, reduced actuarially for payment prior to NRD. Benefits can be paid as early as age 50 if participant had at least 10 years of service.

DEATH WITH PRERETIREMENT SPOUSE: 50% of the frozen monthly accrued benefit after it is reduced for the 50% joint and survivor election and reduced for payment as early as date of eligibility for early retirement. No reduction if the participant was at least age 55 at date of death.

FORMS OF PAYMENT: For single employees the frozen monthly accrued benefit is payable for life. For married employees, the benefit is actuarially reduced to provide a 50% joint and survivor annuity. Other actuarially forms that may be elected subject to spouse's consent if married, is the lump sum value if the actuarial equivalent present value is more than \$5,000, but less than \$10,000, or a 66 2/3% or 50% Joint and Survivor Benefit or a benefit paid as a 5, 10, 15 or 20 Year Certain and Life.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

**SUMMARY OF PLAN PROVISIONS FOR
FORMER PARTICIPANTS OF THE POLY-SEAL RETIREMENT PLAN**

EFFECTIVE DATE OF PLAN: July 1, 1979

ELIGIBILITY FOR PARTICIPATON: Must be member of United Steelworkers of America Local 6972. Enter plan on first day of eligible employment. No new participants as of June 5, 2009 date of freeze.

DEFINITIONS

YEAR OF SERVICE: Twelve-month period during which employee is a Union employee during entire period. Measuring period: plan year, except employment year used for benefit purposes. For benefit accrual purposes, if one hour of service is worked in twelfth month of employment year, then treated as employed during entire year.

FROZEN MONTHLY ACCRUED BENEFIT: Benefit earned as of date of freeze (or earlier date of termination) based on plan formula(s) and service, compensation and other relevant factors as of such date.

PLAN FORMULA: Effective April 22, 2006, \$17.50 multiplied by all Years of Benefit Service. Effective April 21, 2007, this increased to \$18.00. Effective April 19, 2009, this increased to \$18.50. No further accruals after date of freeze.

ELIGIBILITY FOR BENEFITS:

NORMAL RETIREMENT (NRD) First of the month coinciding with or next following the attainment of age 65 with five years of vesting service.

EARLY RETIREMENT: Retirement before NRD and on or after both attaining age 60 and completing ten years of vesting service.

POSTPONED RETIREMENT: Retirement after NRD. Frozen monthly accrued benefit commences at Normal Retirement Date while employed.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

DEFERRED VESTED: Termination for reasons other than death, disability, or retirement after completing five years of vesting service.

PRERETIREMENT SPOUSE BENEFIT: Death of an active employee with a surviving spouse who is fully vested and at least age 60 at time of death.

BENEFITS TO BE PAID

NORMAL RETIREMENT: Frozen monthly accrued benefit.

EARLY RETIREMENT: Frozen monthly accrued benefit payable at early retirement date, but reduced by ½% for each month that benefits commence early.

POSTPONED RETIREMENT BENEFITS: Frozen monthly accrued benefit commences at Normal Retirement Date while employed.

DEFERRED VESTED: Vested frozen monthly accrued benefit, reduced actuarially for payment prior to NRD. If value of vested benefit not more than \$5,000 lump sum is paid as soon as is practicable following end of plan year of employment termination.

DEATH WITH PRERETIREMENT SPOUSE: 50% of the frozen monthly accrued benefit after it is reduced for the 50% joint and survivor election and reduced for payment as early as date of eligibility (no earlier than age 60).

FORMS OF PAYMENT: For single employees the frozen monthly accrued benefit is payable for life. For married employees, the benefit is actuarially reduced to provide a 50% joint and survivor annuity although married participant may elect, subject to spouse's consent if married, a life annuity.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

**SUMMARY OF PLAN PROVISIONS FOR
FORMER PARTICIPANTS OF THE GEORGIA UNION PENSION PLAN**

EFFECTIVE DATE OF PLAN: October 3, 1983

ELIGIBILITY FOR PARTICIPATION: Must be member of UAW Local 6519, Columbus, Georgia. Enter plan on first day of month following date of hire or becoming Union member. Anybody who is not a participant as of December 31, 2011 will not be eligible to participate.

DEFINITIONS

YEAR OF SERVICE: Twelve-month period during which employee is a Union employee during entire period and completes at least 1,000 hours. Measuring period: plan year, except employment year used for eligibility purposes.

For benefit accrual purposes, if less than 1,700 hours worked in plan year, then portion of plan year is credited as shown below:

Hours during Plan Year	Credited Service
1,275 to 1,699	0.75
850 to 1,274	0.50
425 to 849	0.25
less than 425	0.00

No benefits accrue after December 31, 2011

ELIGIBILITY FOR BENEFITS:

NORMAL RETIREMENT BENEFITS: Eligibility at termination of employment at or after age 65. Formula: Sum of benefit earned for each plan year based on following table:

<u>For service</u>	<u>Rate</u>
Before 10/28/97	\$13.50
10/28/97-10/27/98	\$20.00
10/28/98-10/27/99	\$21.00
10/28/99-10/27/00	\$22.00
10/28/00-10/27/01	\$23.00
10/28/01-10/27/02	\$24.00
10/28/02-10/27/03	\$25.00
10/28/03-10/27/04	\$26.00
10/28/04-10/27/05	\$28.00
10/28/05-10/27/06	\$30.00
10/28/06-10/27/07	\$31.00
10/28/07-10/27/08	\$33.00
10/28/08-10/27/11	\$35.00

Benefit computed as a life annuity.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: The Berry Plastics Corporation Defined Benefit Pension Plan

EIN/PN: 43-2107725/001

EARLY RETIREMENT BENEFITS: Eligibility at age 55 with 5 years of service.

Benefit payable at age 65 equal to accrued benefit at date of early retirement. Can elect early commencement in which case benefit reduced by $\frac{1}{2}\%$ for each month that benefits commence early.

POSTPONED RETIREMENT BENEFITS: Benefit deferred until actual termination of employment. Eventual benefit equal to benefit accrued at date of retirement including years after normal retirement date.

DISABILITY BENEFITS: Age 50 with 15 years of service and totally and permanently disabled. Benefit equal to accrued benefit at date of disability, payable immediately as life annuity with no reduction for early commencement. Can elect optional form of payment at normal retirement date.

DEATH BENEFITS: If married on date of death, surviving spouse entitled to 50% of vested accrued benefit payable to participant under joint and 50% survivor option determined as of date of death. Can elect reduced benefit to begin as early as age 55

BENEFITS TO BE PAID

NORMAL FORM OF BENEFIT: Life annuity for non-married participants; actuarially equivalent joint and 50% annuity for married participants.

OPTIONAL FORMS OF BENEFIT: Life annuity; joint and 50% contingent annuity, joint and 66 2/3% contingent annuity, joint and 75% contingent annuity, joint and 100% contingent annuity, 5 year certain and life, 10 year certain and life, 15 year certain and life, 20 year certain and life, and lump sum if under \$1,000.

OPTIONAL FORMS OF BENEFIT: Benefit options based on the UP 1984 mortality table both before and after retirement and 8% interest, except for determining minimum lump sum benefits.

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

PLAN SPONSOR: PLIANT, LLC

PLAN SPONSOR EIN: 43-2107725

PLAN NUMBER: 001

ATTACHMENT TO SCHEDULE H, PART IV, LINE 4i

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2015

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
	Investments at Fair Value			
	The Boeing Company	Corporate bond, 3.75%, through November 20, 2016	\$ 889,558	\$ 829,124
	General Electric Cap Corp Mtn	Corporate bond, 2.90%, through January 9, 2017	846,985	823,495
	Bottling Group	Corporate Bond, 5.125%, through January 15, 2019	944,541	887,161
	Cisco Systems, Inc	Corporate Bond, 4.95%, through February 15, 2019	928,414	885,168
	Coca Cola	Corporate Bond, 3.15%, through November 15, 2020	873,950	847,892
	John Deere Cap Corp	Corporate Bond, 2.375%, through July 14, 2020	813,345	808,032
	Dupont El Nemour	Corporate Bond, 3.625%, through January 15, 2021	870,345	834,859
	Emerson Electric Co	Corporate Bond, 5.25%, through October 15, 2018	894,899	882,228
	Kimberly Clark Corp	Corporate Bond, 2.4%, through March 1, 2022	805,124	798,692
	Merck & Co Inc	Corporate Bond, 5.0%, through June 30, 2019	899,424	893,641
	Oracle Corp	Corporate Bond, 2.5%, through October 15, 2022	779,455	791,023
	State Street Corp	Corporate Bond, 3.7%, through November 20, 2023	840,683	842,821
	US Bancorp Mtn	Corporate Bond, 1.95%, through November 15, 2018 Optional Call October 15, 2018 at 100%	821,073	814,973
	United Technologies Corp	Corporate Bond, 3.1%, through June 1, 2022	817,071	824,378

See independent auditor's report.

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

PLAN SPONSOR: PLIANT, LLC

PLAN SPONSOR EIN: 43-2107725

PLAN NUMBER: 001

ATTACHMENT TO SCHEDULE H, PART IV, LINE 4i

SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2015

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
	Investments at Fair Value			
	Anheuser Busch InBev Worldwide	Corporate Bond, 5.375%, through January 15, 2020	\$ 931,443	\$ 896,314
	Apple Inc SR GLBL NT	Corporate Bond, 2.85%, through May 6, 2021	822,166	829,521
	Archer Daniels Midland Co	Corporate Bond, 4.479%, through March 1, 2021	891,300	878,153
	Bank New York Inc Mtn	Corporate Bond, 2.1%, through January 15, 2019, Optional Call December 15, 2018 at 100%	822,523	813,767
	Berkshire Hathaway Fin Corp SR	Corporate Bond, 2.9%, through October 15, 2020	835,264	839,460
	Caterpillar Finl Svcs Corp	Corporate Bond, 1.625%, through June 1, 2017	822,369	812,778
	Chevron Corp	Corporate Bond, 3.191% through June 24, 2023	844,911	814,309
	Total Capital GTD NT	Corporate Bond, 2.875%, through February 17, 2022	827,583	805,035
	Intel Corporation	Corporate Bond, 3.3%, through October 1, 2021	810,324	839,014
	Microsoft Corporation	Corporate Bond, 3.0%, through October 1, 2020	819,396	845,932
	Philip Morris International	Corporate Bond, 5.65%, through May 16, 2018	948,996	883,734
	ConocoPhillips	Corporate Bond, 5.75%, through February 1, 2019	940,702	876,712
	Ebay, Inc	Corporate Bond, 2.875%, through August 1, 2021	801,390	797,048
	Medtronic, Inc	Corporate Bond, 4.45%, through March 15, 2020	895,512	872,208
	Wells Fargo & Company	Corporate Bond, 4.60%, through April 1, 2021	895,172	883,005
	Occidental Petroleum Corp	Corporate Bond, 3.125%, through February 15, 2022	819,914	791,994

See independent auditor's report.

BERRY PLASTICS CORPORATION DEFINED BENEFIT PENSION PLAN

PLAN SPONSOR: PLIANT, LLC

PLAN SPONSOR EIN: 43-2107725

PLAN NUMBER: 001

ATTACHMENT TO SCHEDULE H, PART IV, LINE 4i

SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2015

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
	<u>Investments at Fair Value</u>			
	Columbia Midcap Index	Mutual fund	\$ 4,175,014	\$ 6,116,960
	Columbia Smallcap Index	Mutual fund	1,682,655	2,369,141
	Federated Prime Cash Obligations Fund Shares	Mutual fund	2,943,644	2,943,644
	Federated Ultra Short Bonds	Mutual fund	2,962,552	2,916,653
	Fidelity Spartan International Index	Mutual fund	3,031,442	3,416,936
	Ishares Barclays Tips Bond Fund	Mutual fund	1,705,700	1,755,977
	Ishares High Yield Corp Bond Fund	Mutual fund	1,207,339	1,028,604
	Powershares Emerging Markets Sovereign	Mutual fund	1,263,572	1,165,864
	Vanguard Emerging Markets ETF	Mutual fund	3,235,553	2,504,932
	Vanguard Reif ETF	Mutual fund	1,622,411	2,787,361
	Vanguard Short-Term Bond	Mutual fund	2,754,885	2,734,107
*	Berry Plastics Group Inc Common Stock	Common Stock	10,027,279	17,080,578
*	Mass Mutual Pooled Separate Accounts	Pooled separate account	162,216	908,820
			62,528,094	72,972,048
	<u>Investments at Estimated Fair Value</u>			
*	Fifth Third Equity Index	Common trust fund	21,572,201	39,395,445
	<u>Investments at Fair Value Quoted by the Trust</u>			
*	Mass Mutual Guaranteed Investment Contract	Guaranteed Investment Contract		8,582,516
	Investments at fair value per Form 5500			120,950,009
	Guaranteed investment contract for which fair value is measured at net asset value using the practical expedient			(758,177)
	Investments, at fair value using the practical expedient			<u>\$120,191,832</u>
	* Party-in-interest			

See independent auditor's report.

BERRY PLASTICS CORPORATION
DEFINED BENEFIT PENSION PLAN

EIN: 43-2107725 PN: 001

Attachment to 2015 Form 5500

Schedule SB, line 32 - Schedule of Amortization Bases

<u>Type of Base</u>	<u>Date Established</u>	<u>Number of Remaining Payments</u>	<u>Shortfall Amortization Installment</u>	<u>Present Value of Remaining Installments</u>
Shortfall (gain)	1/1/2009	1	(98,949)	(98,949)
Shortfall	1/1/2010	2	1,769,925	3,460,075
Shortfall	1/1/2011	3	910,734	2,610,905
Shortfall (gain)	1/1/2012	4	(1,774,575)	(6,632,650)
Shortfall	1/1/2013	5	502,726	2,297,023
Shortfall	1/1/2014	6	(1,770)	(9,403)
Shortfall	1/1/2015	7	<u>213,375</u>	<u>1,283,047</u>
			\$ 1,521,466	\$ 2,910,048