

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2015</div> 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>06/02/2015</u> and ending <u>06/01/2016</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 PENSION PLAN FOR BROOKVILLE (PA) UNION EMPLOYEES</u>	1b	Three-digit plan number (PN) ▶ <u>014</u>
		1c	Effective date of plan <u>06/02/2014</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>BERRY PLASTICS CORPORATION</u> <u>101 OAKLEY STREET</u> <u>PO BOX 959</u> <u>EVANSVILLE, IN 47706-0959</u>	2b	Employer Identification Number (EIN) <u>35-1814673</u>
		2c	Plan Sponsor's telephone number <u>812-306-2520</u>
		2d	Business code (see instructions) <u>325200</u>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	04/17/2017	DAVID BERKMAN
	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

3a Plan administrator's name and address ☐ Same as Plan Sponsor THE BERRY PLASTICS CORPORATION RETIREMENT PLANS COMMITTEE 101 OAKLEY STREET EVANSVILLE, IN 47710	3b Administrator's EIN 35-1814673
	3c Administrator's telephone number 812-306-2520
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	5 159
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) 143
a(2) Total number of active participants at the end of the plan year	6a(2) 127
b Retired or separated participants receiving benefits.....	6b 20
c Other retired or separated participants entitled to future benefits.....	6c 11
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 158
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 1
f Total. Add lines 6d and 6e	6f 159
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B	
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) ☐ 0 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 _____

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 06/02/2015 and ending 06/01/2016

▶ **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 PENSION PLAN FOR BROOKVILLE (PA) UNION EMPLOYEES	B Three-digit plan number (PN) ▶ 014
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF BERRY PLASTICS CORPORATION	D Employer Identification Number (EIN) 35-1814673
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 06 Day 02 Year 2015	
2 Assets:	
a Market value	2a 9898640
b Actuarial value	2b 10190549
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	(1) Number of participants 11 (2) Vested Funding Target 876172 (3) Total Funding Target 876172
b For terminated vested participants	6 65496 65496
c For active participants	143 6152139 6155639
d Total	160 7093807 7097307
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 6.43%
6 Target normal cost	6 224310

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		04/11/2017
THOMAS GRAHAM	Signature of actuary	Date
CBIZ SAVITZ	Type or print name of actuary	14-05864
1845 WALNUT STREET, 14TH FLOOR PHILADELPHIA, PA 19103	Firm name	Most recent enrollment number
	Address of the firm	215-825-4022
		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

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.72 %	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 60
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	224310										
b Excess assets, if applicable, but not greater than line 31a	31b	224310										
32 Amortization installments:	<table border="1"> <thead> <tr> <th></th> <th>Outstanding Balance</th> <th>Installment</th> </tr> </thead> <tbody> <tr> <td>a Net shortfall amortization installment</td> <td>0</td> <td>0</td> </tr> <tr> <td>b Waiver amortization installment</td> <td>0</td> <td>0</td> </tr> </tbody> </table>				Outstanding Balance	Installment	a Net shortfall amortization installment	0	0	b Waiver amortization installment	0	0
	Outstanding Balance	Installment										
a Net shortfall amortization installment	0	0										
b Waiver amortization installment	0	0										
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0										
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	0										
	Carryover balance	Prefunding balance	Total balance									
35 Balances elected for use to offset funding requirement.....	0	0	0									
36 Additional cash requirement (line 34 minus line 35)	36	0										
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	18070										
38 Present value of excess contributions for current year (see instructions)												
a Total (excess, if any, of line 37 over line 36)	38a	18070										
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 06/02/2015 and ending 06/01/2016		
<div>A</div> Name of plan BERRY PLASTICS CORPORATION PENSION PLAN FOR BROOKVILLE (PA) UNION EMPLOYEES	<div>B</div> Three-digit plan number (PN) ▶	014
<div>C</div> Plan sponsor's name as shown on line 2a of Form 5500 BERRY PLASTICS CORPORATION	<div>D</div> Employer Identification Number (EIN) 35-1814673	

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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-----	---

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

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

CBIZ BENEFITS & INSURANCE SERVICES

52-0807416

(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 50	NONE	66273	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

LAW OFFICES OF DAVID F. 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	8880	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 ☐

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)

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<p style="text-align: center;">SCHEDULE D (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p>	<p style="text-align: center;">DFE/Participating Plan Information</p> <p style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center;">▶ File as an attachment to Form 5500.</p>	<p style="text-align: center; font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large;">2015</p> <hr/> <p style="text-align: center; font-size: small;">This Form is Open to Public Inspection.</p>
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For calendar plan year 2015 or fiscal plan year beginning 06/02/2015 and ending 06/01/2016

<p>A Name of plan BERRY PLASTICS CORPORATION PENSION PLAN FOR BROOKVILLE (PA) UNION EMPLOYEES</p>	<p>B Three-digit plan number (PN) ▶ 014</p>	
<p>C Plan or DFE sponsor's name as shown on line 2a of Form 5500 BERRY PLASTICS CORPORATION</p>	<p>D Employer Identification Number (EIN) 35-1814673</p>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: FIFTH THIRD EQUITY INDEX COMMINGLED

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

c EIN-PN 30-0194096-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 763207
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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 <u>06/02/2015</u> and ending <u>06/01/2016</u>		
A Name of plan <u>BERRY PLASTICS CORPORATION PENSION PLAN FOR BROOKVILLE (PA) UNION EMPLOYEES</u>		B Three-digit plan number (PN) ► <u>014</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BERRY PLASTICS CORPORATION</u>		D Employer Identification Number (EIN) <u>35-1814673</u>

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	225000	0
	(2) Participant contributions	1b(2)		
	(3) Other.....	1b(3)	9668000	3179
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	15345	7647281
	(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)	0	722713
	(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)	0	763207
	(10) Value of interest in pooled separate accounts.....	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	989043
(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	9908345	10125423

Liabilities

g Benefit claims payable	1g	5496	0
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	5496	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	9902849	10125423
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	19063	
(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)		19063
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	4497	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)	363	
(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)		4860
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	36096	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		36096

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		13207
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		51388
d Total income. Add all income amounts in column (b) and enter total	2d		124614

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	220505	
(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)		220505
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)	80677	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	9063	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		89740
j Total expenses. Add all expense amounts in column (b) and enter total	2j		310245

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-185631
l Transfers of assets:			
(1) To this plan	2l(1)		408205
(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 06/02/2015 and ending 06/01/2016

A Name of plan <u>BERRY PLASTICS CORPORATION PENSION PLAN FOR BROOKVILLE (PA) UNION EMPLOYEES</u>	B Three-digit plan number (PN) ▶ <u>014</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BERRY PLASTICS CORPORATION</u>	D Employer Identification Number (EIN) <u>35-1814673</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): _____ 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>0</u>

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

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

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

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
----------------	---

18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐
19	If the total number of participants is 1,000 or more, complete lines (a) through (c)
	a Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%
	b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
	c What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

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
PENSION PLAN FOR BROOKVILLE (PA)
UNION EMPLOYEES**

Financial Report

June 1, 2016

CONTENTS

Independent Auditor's Report	Page 2
------------------------------	--------

Financial Statements:

Statements of Net Assets Available for Benefits	4
Statements of Changes in Net Assets Available for Benefits	5
Statement of Accumulated Plan Benefits	6
Statement of Changes in Accumulated Plan Benefits	7
Notes to Financial Statements	8

Supplemental Schedules:

Schedule of Assets (Held at End of Year)	22
Schedule of Reportable Transactions	23

INDEPENDENT AUDITOR'S REPORT



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

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and Consultants

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An Independently
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401(k) Retirement Plans Committee
Berry Plastics Corporation Pension Plan for Brookville (PA) Union Employees

Report on Financial Statements

We have audited the accompanying financial statements of the Berry Plastics Corporation Pension Plan for Brookville (PA) Union Employees, which comprise the statements of net assets available for benefits as of June 1, 2016 and 2015, the related statements of changes in net assets available for benefits for the years ended June 1, 2016 and 2015, the statement of accumulated Plan benefits as of June 1, 2015, the related statement of changes in accumulated Plan benefits for the year ended June 1, 2015, 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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 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 Trustee holds the Plan's investment assets and execute transactions. The Plan administrator has obtained certifications from the Trustee as of and for the year ended June 1, 2016 and 2015, that the information provided to the Plan administrator by the Trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedules of assets (held at end of year) and reportable transactions as of June 1, 2016 are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purposes of additional analysis and is 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 the supplemental schedules.

Report of 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 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.

Wardig, Skymanski & Company, P.S.C.

Evansville, Indiana
April 13, 2017

**BERRY PLASTICS CORPORATION PENSION PLAN FOR BROOKVILLE (PA) UNION
EMPLOYEES**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

June 1, 2016 and 2015

	2016	2015
<hr/>		
ASSETS		
Investments at fair value	\$ 10,122,244	\$ 15,345
Receivables		
Interest receivable	3,179	0
Employer's contributions	0	225,000
Due from former Plan sponsor	0	9,668,000
	<hr/>	<hr/>
Total assets	10,125,423	9,908,345
	<hr/>	<hr/>
LIABILITIES		
Benefits payable	0	5,496
	<hr/>	<hr/>
Net assets available for benefits	\$ 10,125,423	\$ 9,902,849
	<hr/>	<hr/>

See accompanying notes to the financial statements.

***BERRY PLASTICS CORPORATION PENSION PLAN FOR BROOKVILLE (PA) UNION
EMPLOYEES***

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended June 1, 2016 and 2015

	2016	2015
Additions:		
Investment income		
Net appreciation in fair value of investments	\$ 49,303	\$ 0
Interest	4,860	2
Other income	51,388	0
	<u>105,551</u>	<u>2</u>
Employer contributions	<u>19,063</u>	<u>270,000</u>
Total additions	<u>124,614</u>	<u>270,002</u>
Deductions:		
Benefits paid to participants	220,505	17,191
Administrative expenses	89,741	17,962
	<u>310,246</u>	<u>35,153</u>
Net increase (decrease)	(185,632)	234,849
Transfer in from former Plan Sponsor	408,206	9,668,000
Net assets available for benefits:		
Beginning of year	<u>9,902,849</u>	<u>0</u>
End of year	<u>\$ 10,125,423</u>	<u>\$ 9,902,849</u>

See accompanying notes to the financial statements.

***BERRY PLASTICS CORPORATION PENSION PLAN FOR BROOKVILLE (PA) UNION
EMPLOYEES***

STATEMENT OF ACCUMULATED PLAN BENEFITS

June 1, 2015

Actuarial present value of accumulated Plan benefits

Vested benefits:

Participants and beneficiaries currently receiving payments

\$ 756,664

Other participants

4,989,329

Total actuarial present value of accumulated Plan benefits

\$ 5,745,993

See accompanying notes to the financial statements.

***BERRY PLASTICS CORPORATION PENSION PLAN FOR BROOKVILLE (PA) UNION
EMPLOYEES***

STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS

Year Ended June 1, 2015

Actuarial present value of accumulated Plan benefits at beginning of year	\$ 4,818,406
Increase during the year attributable to:	
Benefits accumulated	559,992
Increase for interest due to the decrease in the discount period	384,786
Benefits paid	<u>(17,191)</u>
Actuarial present value of accumulated Plan benefits at end of year	<u><u>\$ 5,745,993</u></u>

See accompanying notes to the financial statements.

BERRY PLASTICS CORPORATION PENSION PLAN FOR BROOKVILLE (PA) UNION EMPLOYEES

NOTES TO FINANCIAL STATEMENTS June 1, 2016 and 2015

Note 1 – Plan Description

The following description of the Berry Plastics Corporation Pension Plan for Brookville (PA) Union Employees (Plan) provides only general information. 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 sponsored by Berry Plastics Corporation (Company) covering certain collectively-bargained employees of Rexam Healthcare Packaging, Inc. (Rexam), which was acquired by the Company on June 2, 2014. Employees must be participants of the Glass, Molders, Pottery, Plastics & Applied Workers of the United States and Canada Affiliated with the American Federation of Labor and Congress of Industrial Organization and Canadian Labor Congress, Local Union No. 247 (Brookville Union Employees) and hired prior to August 1, 2011. Effective August 1, 2011, the Plan was frozen for all employees. The Company agreed to assume all of Rexam's pension liabilities and responsibilities that began on August 1, 2007 and to continue to provide defined benefit pension benefits to eligible union employees which resulted in a receivable of \$9,668,000 being recorded at June 1, 2015. (The actual transfer took place during the current fiscal year-end in the amount of \$10,076,206.)

The 401(k) Retirement Plans Committee (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.

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. Participants are eligible for monthly pension benefit payments at retirement age, normally 65, equal to an amount, as defined, based on the accrued benefit (annual credit factor multiplied by years of service) of a vested participant as of the date of separation from service. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity, life, or level life income. Whenever the employment of a participant terminates for reasons other than early retirement, normal retirement, death, disability, or total and permanent disability, the participant is entitled to the value of his mandatory contribution benefits account, plus a percentage, based on years of service, of his accrued retirement benefits account. Participants should refer to the Plan agreement for a complete description of the benefit payment options available.

BERRY PLASTICS CORPORATION PENSION PLAN FOR BROOKVILLE (PA) UNION EMPLOYEES

NOTES TO FINANCIAL STATEMENTS
June 1, 2016 and 2015

Note 1 – Plan Description (Continued)

Death and Disability Benefits

A participant whose employment with the company is severed on account of such participant's total and permanent disability prior to the earliest date on which the participant would be entitled to begin receiving benefits, but after completing ten full years of cumulative service, shall be entitled to receive retirement benefit under this Plan commencing as of the date determined in accordance with the rules established by the Committee for this purpose, equal to the monthly retirement income on the basis of all such factors as shall be used in calculating normal retirement benefit.

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

Vesting

Participants are fully vested upon termination of employment after reaching age 60 or completion of five years of service.

Note 2 – Significant Accounting Policies

Basis of Accounting

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

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; actuarial present value of accumulated plan benefits as the date of the financial statements; and the changes therein, actual results could differ from those estimates.

BERRY PLASTICS CORPORATION PENSION PLAN FOR BROOKVILLE (PA) UNION EMPLOYEES

NOTES TO FINANCIAL STATEMENTS June 1, 2016 and 2015

Note 2 – Significant Accounting Policies (Continued)

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's 401(k) Retirement Plans Committee determines the Plan's valuation policies utilizing information provided by the advisors and the 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, if any, 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.

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 that 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 the accrued benefit as of the date of the date of separation from service. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date. 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 Benefits & Insurance Services, Inc. is that 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.

BERRY PLASTICS CORPORATION PENSION PLAN FOR BROOKVILLE (PA) UNION EMPLOYEES

NOTES TO FINANCIAL STATEMENTS
June 1, 2016 and 2015

Note 2 – Significant Accounting Policies (Continued)

The significant methods and assumptions underlying the actuarial computations of accumulated Plan benefits as of June 2, 2016 and 2015 are as follows:

Life Expectancy of Participants	2015 Static Mortality Table used in 2016 and 2014 Static Mortality Table used in 2015
Retirement Age Assumptions	Age 60 for 2015 and 2014
Assumed average rates of return	6.43% for 2015 and 6.65% for 2014
Assumed actuarial cost method	Unit credit for 2015 and 2014

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 June 2, 2016 and 2015. Had the valuations been completed as of June 1, 2016, there would be no material differences.

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 statement 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 April 13, 2017, the date the financial statements were available to be issued.

BERRY PLASTICS CORPORATION PENSION PLAN FOR BROOKVILLE (PA) UNION EMPLOYEES

NOTES TO FINANCIAL STATEMENTS
June 1, 2016 and 2015

Note 2 – Significant Accounting Policies (Continued)

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) Measure 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), (II), and (III) which did not have a material impact on the Plan's financial statements.

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 2016 and 2015 met the minimum funding requirements of ERISA.

BERRY PLASTICS CORPORATION PENSION PLAN FOR BROOKVILLE (PA) UNION EMPLOYEES

NOTES TO FINANCIAL STATEMENTS

June 1, 2016 and 2015

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 of Plan termination, 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 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.

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

BERRY PLASTICS CORPORATION PENSION PLAN FOR BROOKVILLE (PA) UNION EMPLOYEES

NOTES TO FINANCIAL STATEMENTS

June 1, 2016 and 2015

Note 5 – Summary of Financial Data Certified by the Trustee

The following is a summary of the Plan's financial information as of June 1, 2016 and 2015, and for the years then ended June 1, 2016 and 2015, included throughout the Plan's financial statements and supplemental schedules, that was prepared by or derived from information provided by the Trustee and furnished to the Plan administrator. The Plan administrator has obtained certification from the 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>2016</u>	<u>2015</u>
<u>Net Assets Available for Benefits Held by Trustee</u>		
Investments at fair value	<u>\$ 10,122,244</u>	<u>\$ 15,345</u>
<u>Statements of Changes in Net Assets Available for Benefits</u>		
Investment income		
Net appreciation in fair value of investments	\$ 49,303	\$ 0
Interest	4,860	2
Other Income	<u>51,388</u>	<u>0</u>
	<u>\$ 105,551</u>	<u>\$ 2</u>

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.
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BERRY PLASTICS CORPORATION PENSION PLAN FOR BROOKVILLE (PA) UNION EMPLOYEES

NOTES TO FINANCIAL STATEMENTS
June 1, 2016 and 2015

Note 6 – Fair Value Measurements (Continued)

Level 2	Inputs to the valuation methodology include: <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 methodology used for assets measured at fair value. There have been no changes in the methodology used at June 1, 2016 and 2015.

Common stocks: 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.

Money market fund: Valued at the daily closing price as reported by the fund.

Common collective trust fund: Valued at the net asset value (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.

BERRY PLASTICS CORPORATION PENSION PLAN FOR BROOKVILLE (PA) UNION EMPLOYEES

NOTES TO FINANCIAL STATEMENTS

June 1, 2016 and 2015

Note 6 – Fair Value Measurements (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of June 1, 2016 and 2015:

	Fair Value Measurements as of June 1, 2016			
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 7,647,281	\$ 0	\$ 0	\$ 7,647,281
Corporate bonds	722,713	0	0	722,713
Berry Plastics Group, Inc. common stock	989,043	0	0	989,043
Total assets in fair value hierarchy	<u>\$ 9,359,037</u>	<u>\$ 0</u>	<u>\$ 0</u>	9,359,037
Investments measured as NAV (a)				<u>763,207</u>
Investments at fair value				<u>\$ 10,122,244</u>

	Fair Value Measurement as of June 1, 2015			
	Level 1	Level 2	Level 3	Total
Money market fund	<u>\$ 15,345</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 15,345</u>
Investments at fair value	<u>\$ 15,345</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 15,345</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.

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 June 1, 2016 and 2015. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

	2016 Fair Value	2015 Fair Value	Redemption Frequency	Redemption Notice
Common collective trust	\$ 763,207	\$ 0	Daily	None

BERRY PLASTICS CORPORATION PENSION PLAN FOR BROOKVILLE (PA) UNION EMPLOYEES

NOTES TO FINANCIAL STATEMENTS

June 1, 2016 and 2015

Note 7 – 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. Effective January 15, 2016, the Master Trust was restated to address changes in the Berry Plastics Corporation sponsored retirement plans that are included in the Master Trust.

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 trust plus actual contributions and allocated investment income less actual distributions and allocated administrative expenses. As of December 31, 2015 and 2014, the Plan's interest in net assets of the Master Trust was less than one percent. 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.

The following table presents the net assets of the Master Trust as of December 31, 2015 and 2014, the most recent Master Trust statement available.

	<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>\$ 81,081</u>	<u>\$ 4,199</u>

During the years ended December 31, 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 PENSION PLAN FOR BROOKVILLE (PA) UNION
EMPLOYEES**

NOTES TO FINANCIAL STATEMENTS

June 1, 2016 and 2015

Note 7 – 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 PENSION PLAN FOR BROOKVILLE (PA) UNION EMPLOYEES

NOTES TO FINANCIAL STATEMENTS

June 1, 2016 and 2015

Note 7 – 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 as of 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 as of 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>
Total assets 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 PENSION PLAN FOR BROOKVILLE (PA) UNION EMPLOYEES

NOTES TO FINANCIAL STATEMENTS

June 1, 2016 and 2015

Note 7 – Interest in Berry Plastics Master Trust (Continued)

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 December 31, 2014. 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	<u>\$ 39,395,445</u>	<u>\$ 48,802,356</u>	Daily	None

Note 8 – Related Party Transactions and Party-in-Interest Transactions

Certain Plan investments are shares of Plan Sponsor common stock (including Company common stock), and a common collective trust fund that is managed by Fifth Third Bank. Fifth Third Bank is the Trustee as defined by the Plan and; therefore, generates transactions that qualify as party-in-interest transactions. Fees paid by the Plan for the Trustee services for the years ended June 1, 2016 and 2015 amounted to \$1,025 and \$3, respectively. Fees paid to the actuary, which are also considered a party-in-interest transaction for the years ended June 1, 2016 and 2015 amounted to \$66,273 and \$10,217, respectively.

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

Note 9 – Tax Status

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated December 14, 2016, subsequent to the fiscal year-end, that the Plan and related trust are designed in accordance with applicable sections of the IRC. 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 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 authorities; however, there are currently no audits for any tax periods in progress.

**BERRY PLASTICS CORPORATION PENSION PLAN FOR BROOKVILLE (PA) UNION
EMPLOYEES**

NOTES TO FINANCIAL STATEMENTS

June 1, 2016 and 2015

Note 10 – 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 statement 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.

Note 11 – Subsequent Event

Effective April 5, 2016, the Plan's year-end was changed from June 1 to September 30. The Plan year that began June 2, 2016 shall be a short Plan year that ended September 30, 2016. Thereafter, the Plan year shall become October 1 through September 30.

--- SUPPLEMENTAL SCHEDULES ---

**BERRY PLASTICS CORPORATION PENSION PLAN FOR BROOKVILLE (PA) UNION
EMPLOYEES**

PLAN SPONSOR: BERRY PLASTICS CORPORATION

PLAN SPONSOR EIN: 35-1814673

PLAN NUMBER: 014

ATTACHMENT TO SCHEDULE H, PART IV, LINE 4i

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

June 1, 2016

(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>			
	Altera Corp SR NT	Corporate Bond, Interest Rate - 2.50% through November 15, 2018	\$ 102,792	\$ 102,777
	Deere John Cap Corp Med Term NTS	Corporate Bond, Interest Rate - 2.80% through March 4, 2021	103,772	103,538
	Pfizer Inc NT	Corporate Bond, Interest Rate - 2.10% through May 15, 2019	101,918	101,794
	QualComm Inc	Corporate Bond, Interest Rate - 3.00% through May 20, 2022	103,069	103,527
	Simon PPTY Group	Corporate Bond, Interest Rate - 2.75% through February 1, 2023	101,880	101,499
	Wal-Mart Stores Inc	Corporate Bond, Interest Rate - 3.30% through April 22, 2024	107,666	107,553
	Wells Fargo & Co	Corporate Bond, Interest Rate - 2.60% through July 22, 2020	102,077	102,025
*	Berry Plastics Group Inc	Common Stock	952,486	989,043
	Federated Prime Cash Obligation	Money Market Fund	7,647,281	7,647,281
			9,322,941	9,359,037
	<u>Investments at Estimated Fair Value</u>			
*	Fifth Third Equity Index Commingled Fund	Common trust fund	750,000	763,207
	Investments at fair value per Form 5500		<u>\$ 10,072,941</u>	<u>\$ 10,122,244</u>

* Party-in-interest

See independent auditor's report.

BERRY PLASTICS CORPORATION PENSION PLAN FOR BROOKVILLE (PA) UNION EMPLOYEES

PLAN SPONSOR: BERRY PLASTICS CORPORATION

PLAN SPONSOR EIN: 35-1814673

PLAN NUMBER: 014

ATTACHMENT TO SCHEDULE H, PART IV, LINE 4j

SCHEDULE OF REPORTABLE TRANSACTIONS

June 1, 2016

(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>Single transactions in excess of five percent of Plan assets</i>							
Berry Plastics	Berry Plastics Group Inc.	\$ 952,486	\$ 0		\$ 0	\$ 952,486	\$ 0

See independent auditor's report.

Schedule SB, line 26 - Schedule of Active Participant Data

Plan Name: Berry Plastics Corporation Pension Plan for Brookville (PA) Union Employees

EIN/PN: 35-1814673/014

**Berry Plastics Corporation Pension Plan
for Brookville (PA) Union Employees
Actuarial Report for the Plan Year Beginning June 2, 2015**

Schedule of Active Participant Data

<u>Age</u>	Years of Service										<u>Total</u>
	<u>Under 1</u>	<u>1 to 4</u>	<u>5 to 9</u>	<u>10 to 14</u>	<u>15 to 19</u>	<u>20 to 24</u>	<u>25 to 29</u>	<u>30 to 34</u>	<u>35 to 39</u>	<u>40 & up</u>	
	<u>No.</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>	
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	3	5	0	0	0	0	0	0	8
35 to 39	0	1	3	3	4	1	0	0	0	0	12
40 to 44	0	0	4	7	8	2	0	0	0	0	21
45 to 49	0	0	4	8	9	5	2	0	0	0	28
50 to 54	0	0	3	6	10	2	4	4	0	0	29
55 to 59	0	0	5	6	5	3	0	6	5	0	30
60 to 64	0	0	0	0	3	2	1	1	1	1	9
65 to 69	0	0	1	0	0	1	0	0	0	3	5
70 & up	0	0	0	0	0	0	0	0	0	1	1
Total	0	1	23	35	39	16	7	11	6	5	143

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

Plan Name: Berry Plastics Corporation Pension Plan for Brookville (PA) Union Employees

EIN/PN: 35-1814673/014

Berry Plastics Corporation Pension Plan

for Brookville (PA) Union Employees

Actuarial Report for the Plan Year Beginning June 2, 2015

Summary of Principal Actuarial Assumptions

Actuarial Cost Method

Traditional Unit Credit

Actuarial Value of Assets

Market Value

Date of Calculations

June 2, 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:	1.30%	4.72%
	Rate 2:	4.07%	6.11%
	Rate 3:	5.11%	6.81%
Mortality:	2015 Combined Static Mortality		

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

Plan Name: Berry Plastics Corporation Pension Plan for Brookville (PA) Union Employees

EIN/PN: 35-1814673/014

Berry Plastics Corporation Pension Plan

for Brookville (PA) Union Employees

Actuarial Report for the Plan Year Beginning June 2, 2015

Termination of Employment:

Age/Service Table, Representative Rates are:

<u>Age</u>	<u>Service</u>					
	0	1	2	3	4	>5
25	23.1%	20.1%	18.1%	16.1%	14.1%	10.2%
40	17.8%	14.8%	12.8%	10.8%	8.8%	5.5%
55	14.8%	11.9%	10.3%	8.7%	7.1%	4.0%
60	13.9%	11.4%	9.8%	8.2%	6.6%	3.5%

Since due to the small plan size, an experience review is not an adequate indicator of future experience, conversation with the Plan sponsor regarding future expected terminations and professional judgement was used to set this assumption.

Salary Scale:

None. Benefits are not pay related.

Retirement Rates:

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
55	10%	61	20%
56	10%	62	40%
57	10%	63	30%
58	10%	64	30%
59	10%	65	100%
60	10%		

Since due to the small plan size, an experience review is not an adequate indicator of future experience, conversation with the Plan sponsor regarding future expected retirements and professional judgement was used to set this assumption.

Post-retirement for Retirement Benefits:

Investment Return - Segment Rates (0-month lookback)

Sample Rates:	<u>For 404</u>		<u>For 430 and 436</u>
	Rate 1:	1.30%	4.72%
	Rate 2:	4.07%	6.11%
	Rate 3:	5.11%	6.81%

Mortality:

2015 Combined Static Mortality

Plan Expenses:

1/2 of 1% of market value of assets rounded to the next \$5,000.
This represents the actuary's best estimate based on past practice and current discussions with the plan sponsor.

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

Plan Name: Berry Plastics Corporation Pension Plan for Brookville (PA) Union Employees

EIN/PN: 35-1814673/014

Berry Plastics Corporation Pension Plan

for Brookville (PA) Union Employees

Actuarial Report for the Plan Year Beginning June 2, 2015

Form of Benefit Payment:	100% of Participants are assumed to elect the Normal Form. This assumption is based on the plan design where all forms of payment are actuarially equivalent and lump sums above \$5,000 are not permitted.
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Effective Rate of Interest:	6.43%
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BERRY PLASTICS CORPORATION PENSION PLAN FOR BROOKVILLE (PA) UNION EMPLOYEES

PLAN SPONSOR: BERRY PLASTICS CORPORATION

PLAN SPONSOR EIN: 35-1814673

PLAN NUMBER: 014

ATTACHMENT TO SCHEDULE H, PART IV, LINE 4j

SCHEDULE OF REPORTABLE TRANSACTIONS

June 1, 2016

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(e) Transaction Expense	(f) Cost of Asset	(g) Current Value of Asset on Transaction Date	(h) Net Gain
<i>Single transactions in excess of five percent of Plan assets</i>							
Berry Plastics	Berry Plastics Group Inc.	\$ 952,486	\$ 0		\$ 0	\$ 952,486	\$ 0

See independent auditor's report.

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
--	---	--

For calendar plan year 2015 or fiscal plan year beginning 06/02/2015 and ending 06/01/2016

▶ 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 Pension Plan for Brookville (PA) Union Employees	B Three-digit plan number (PN) ▶	<u>014</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Berry Plastics Corporation	D Employer Identification Number (EIN) 35-1814673	
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>06</u> Day <u>02</u> Year <u>2015</u>			
2 Assets:			
a Market value	2a	9,898,640	
b Actuarial value	2b	10,190,549	
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.....	11	876,172	876,172
b For terminated vested participants.....	6	65,496	65,496
c For active participants.....	143	6,152,139	6,155,639
d Total.....	160	7,093,807	7,097,307
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	6.43%	
6 Target normal cost.....	6	224,310	

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	Thomas Graham Signature of actuary Thomas Graham Type or print name of actuary CBIZ Savitz Firm name 1845 Walnut Street, 14th Floor Philadelphia PA 19103 Address of the firm	<div style="text-align: right;"> <u>4/11/2017</u> Date 1405864 Most recent enrollment number 215-825-4022 Telephone number (including area code) </div>
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	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>-2.32%</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).....		249,819
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>6.65%</u>		16,613
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		266,432
d Portion of (c) to be added to prefunding balance		266,432
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	266,432

14	Funding target attainment percentage	14	139.82%
15	Adjusted funding target attainment percentage	15	143.58%
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	165.37%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

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	
04/06/2016	10,000	0				
04/15/2016	9,063	0				
			Totals ►	18(b)	19,063	18(c)

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	18,070

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

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
---------	---------	---------	---------

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

21 Discount rate:			
a Segment rates:	1st segment: 4.72%	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 60
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	224,310
b Excess assets, if applicable, but not greater than line 31a		31b	224,310
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		0	0
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)		34	0
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)		36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)		37	18,070
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	18,070
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 22 - Description of Weighted Average Retirement Age

Plan Name: Berry Plastics Corporation Pension Plan for Brookville (PA) Union Employees

EIN/PN: 35-1814673/014

A	B	C	D	E = D x A
Age	Rate of Retirement	Lx	# Ret	# Ret x Age
55	10.00%	10,000	1,000	55,000
56	10.00%	9,000	900	50,400
57	10.00%	8,100	810	46,170
58	10.00%	7,290	729	42,282
59	10.00%	6,561	656	38,710
60	10.00%	5,905	590	35,429
61	20.00%	5,314	1,063	64,836
62	40.00%	4,252	1,701	105,438
63	30.00%	2,551	765	48,212
64	30.00%	1,786	536	34,284
65	100.00%	1,250	<u>1,250</u>	<u>81,247</u>
Total			10,000	602,008

Weighted Average Retirement Age (Column E / Column D)

60

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

Plan Name: Berry Plastics Corporation Pension Plan for Brookville (PA) Union Employees

EIN/PN: 35-1814673/014

Berry Plastics Corporation Pension Plan

for Brookville (PA) Union Employees

Actuarial Report for the Plan Year Beginning June 2, 2015

Summary of Principal Actuarial Assumptions

Actuarial Cost Method

Traditional Unit Credit

Actuarial Value of Assets

Market Value

Date of Calculations

June 2, 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:	1.30%	4.72%
	Rate 2:	4.07%	6.11%
	Rate 3:	5.11%	6.81%
Mortality:	2015 Combined Static Mortality		

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

Plan Name: Berry Plastics Corporation Pension Plan for Brookville (PA) Union Employees

EIN/PN: 35-1814673/014

Berry Plastics Corporation Pension Plan

for Brookville (PA) Union Employees

Actuarial Report for the Plan Year Beginning June 2, 2015

Termination of Employment:

Age/Service Table, Representative Rates are:

<u>Age</u>	<u>Service</u>					
	0	1	2	3	4	>5
25	23.1%	20.1%	18.1%	16.1%	14.1%	10.2%
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60	13.9%	11.4%	9.8%	8.2%	6.6%	3.5%

Since due to the small plan size, an experience review is not an adequate indicator of future experience, conversation with the Plan sponsor regarding future expected terminations and professional judgement was used to set this assumption.

Salary Scale:

None. Benefits are not pay related.

Retirement Rates:

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
55	10%	61	20%
56	10%	62	40%
57	10%	63	30%
58	10%	64	30%
59	10%	65	100%
60	10%		

Since due to the small plan size, an experience review is not an adequate indicator of future experience, conversation with the Plan sponsor regarding future expected retirements and professional judgement was used to set this assumption.

Post-retirement for Retirement Benefits:

Investment Return - Segment Rates (0-month lookback)

Sample Rates:		<u>For 404</u>	<u>For 430 and 436</u>
	Rate 1:	1.30%	4.72%
	Rate 2:	4.07%	6.11%
	Rate 3:	5.11%	6.81%

Mortality:

2015 Combined Static Mortality

Plan Expenses:

1/2 of 1% of market value of assets rounded to the next \$5,000.
This represents the actuary's best estimate based on past practice and current discussions with the plan sponsor.

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

Plan Name: Berry Plastics Corporation Pension Plan for Brookville (PA) Union Employees

EIN/PN: 35-1814673/014

Berry Plastics Corporation Pension Plan

for Brookville (PA) Union Employees

Actuarial Report for the Plan Year Beginning June 2, 2015

Form of Benefit Payment:	100% of Participants are assumed to elect the Normal Form. This assumption is based on the plan design where all forms of payment are actuarially equivalent and lump sums above \$5,000 are not permitted.
--------------------------	--

Effective Rate of Interest:	6.43%
-----------------------------	-------

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: Berry Plastics Corporation Pension Plan for Brookville (PA) Union Employees

EIN/PN: 35-1814673/014

Berry Plastics Corporation Pension Plan

for Brookville (PA) Union Employees

Actuarial Report for the Plan Year Beginning June 2, 2015

Summary of Principal Plan Provisions

The following summary describes Principal Plan Provisions assumed in calculating the cost of your Pension Plan.

General Information

Original Effective Date	6/2/2014
Plan Year	June 2 through June 1
Employer ID No.	35-1814673
Plan Number	014

Eligibility

All hourly employees whose terms and conditions of employment are subject to the collective bargaining agreement of the Employer and hired before August 1, 2011 are eligible to participate in the Plan.

Service

Service shall equal total years of service with the Employer. A year of service is credited for each plan year in which an employee works 1,000 hours. Fractional Years of Service shall be calculated for a Full-Time Employee in completed years and months.

All Years of Service credited to an individual under the O-I Plan as of July 31, 2007 shall be credited as Years of Service under this Plan. All Years of Service credited to an individual under the Rexam Pension Plan as of August 1, 2007 shall be credited as Years of Benefit Service under this plan.

As of October 31, 2015 benefit service is frozen.

Normal Retirement Date

Normal Retirement Date is first of the month coinciding with or next following age 65.

Normal Retirement Benefit

The monthly Benefit for a Participant whose Service is terminated on or after his Normal Retirement Age shall be equal to the Annual Credit Factor multiplied by the Participant's Years of Service, less the retirement benefit or vested benefit payable to the Participant under the O-I Plan in effect as of July 31, 2007 and any of its predecessor plans, determined as if the Participant terminated employment under the O-I Plan as of July 31, 2007 (or as of any earlier date of termination under the O-I Plan with respect to a rehired Eligible Employee), and began receiving payment of benefits from the O-I Plan at the same time Retirement Benefits or Vested Benefits are paid from this Plan.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: Berry Plastics Corporation Pension Plan for Brookville (PA) Union Employees

EIN/PN: 35-1814673/014

Berry Plastics Corporation Pension Plan

for Brookville (PA) Union Employees

Actuarial Report for the Plan Year Beginning June 2, 2015

Delayed Retirement

A participant may continue in the employment of the Employer after his Normal Retirement Date.

Annual Credit Factor

Amount listed applicable to the Participant as of the Participant's Retirement, or in the case of termination of employment prior to Retirement, as of the date when the Participant is no longer accruing Years of Benefit Service:

<u>Job Class</u>	<u>On or after August 1, 2013</u>
A	\$50
B	\$51
C	\$52

Early Retirement Benefit

Upon the completion of ten years of Vesting Service and the attainment of age 55 or attainment of age 60 a participant may elect to retire. He may receive an immediate benefit equal to the Normal Retirement Benefit reduced by 1/2 of 1% for each month in which the participant commences to receive Benefits prior to age 60. Employees are eligible to retire with unreduced benefits after attaining age 60 or attaining age 55 with 30 Years of Service or terminated employment due to a permanent plant shut down after completion of at least 30 Years of Service.

Disability Retirement Benefit

A participant who terminates service due to total and permanent disability and has completed ten years of benefit service before his Normal Retirement Date will receive, upon the cessation of Long Term Disability, a benefit computed in the same manner as Early Retirement Benefits.

Death Benefit

If death occurs while actively employed and having obtained age 35 with 10 Years of Benefit Service, the surviving spouse is entitled to the greater of:

- A) 50% of the Participant's accrued monthly Normal Retirement Benefit calculated as of the date of death with no reduction for payment prior to the Participant's Normal Retirement date or,
- B) The Qualified Pre-retirement Survivor Annuity

Otherwise, the surviving spouse of a participant with a Vested Accrued Benefit is entitled to a monthly annuity equal to 50% of the amount payable to the participant under the 50% joint and survivor annuity payable as if the Participant had separated from Service at the time of death and began receiving Vested or Retirement Benefits at the later of age 55 or current age and died immediately thereafter.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: Berry Plastics Corporation Pension Plan for Brookville (PA) Union Employees

EIN/PN: 35-1814673/014

Berry Plastics Corporation Pension Plan

for Brookville (PA) Union Employees

Actuarial Report for the Plan Year Beginning June 2, 2015

Death Benefit (continued)

In the event of death occurring after having commenced benefits and prior to receipt of at least 72 monthly payments to the participant, the remainder of the 72 payments shall be paid to the beneficiary.

Severance Benefit

Upon termination of employment after reaching age 60 or has completed five years of Vesting Service, a participant shall have a vested interest in his accrued benefit, which will be payable at Normal Retirement Date. The percentage vested shall be:

<u>Years of Vesting Service</u>	<u>Vested Percent</u>
Fewer than five	0%
Five or more	100%

In the event that a participant has met the service requirements for early retirement at the date of termination, he may elect to receive his vested interest at age 55. Such benefit will be reduced as described under Early Retirement Benefit.

Normal Form of Payment

The Normal Form of Payment is an annuity paid in monthly installments for life, or if married, an actuarially equivalent Joint & 50% Survivor Annuity.

Optional Methods of Settlement

All Optional Methods of Settlement are actuarially equivalent to the Normal Form of Payment.

The options are:

- (1) A reduced benefit to be paid during the participant's lifetime with 66-2/3%, 75% or 100% of the reduced benefit to be continued to his spouse for her lifetime after his death.
- (2) Level income option.
- (3) A lump sum benefit if the value is less than \$5,000.

Optional Methods of Settlement are actuarially equivalent to the Normal Form of Payment based on the 1971 TPF&C Forecast Mortality Table Without Set Back used for both Men and Women and a 6.00% interest rate. Effective for benefit commencement beginning on or after August 1, 2007, for the Social Security Leveling optional form of benefit shall be determined based on interest rate of 5% and mortality based on a fixed blend 50% male and 50% female mortality rates from the 1994 GAR Table. Lump sum actuarial equivalence is based on the Applicable Mortality Table and the Applicable Interest rate as defined under IRC Section 417(e)(3). The lookback month is the third month and the stability period is the calendar year containing the annuity start date.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: Berry Plastics Corporation Pension Plan for Brookville (PA) Union Employees

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Berry Plastics Corporation Pension Plan

for Brookville (PA) Union Employees

Actuarial Report for the Plan Year Beginning June 2, 2015

Additional Information

The above description is a summary only; for additional details, reference should be made to the formal Plan Document.

Schedule SB, line 26 - Schedule of Active Participant Data

Plan Name: Berry Plastics Corporation Pension Plan for Brookville (PA) Union Employees

EIN/PN: 35-1814673/014

**Berry Plastics Corporation Pension Plan
for Brookville (PA) Union Employees
Actuarial Report for the Plan Year Beginning June 2, 2015**

Schedule of Active Participant Data

Age	Years of Service										Total
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	3	5	0	0	0	0	0	0	8
35 to 39	0	1	3	3	4	1	0	0	0	0	12
40 to 44	0	0	4	7	8	2	0	0	0	0	21
45 to 49	0	0	4	8	9	5	2	0	0	0	28
50 to 54	0	0	3	6	10	2	4	4	0	0	29
55 to 59	0	0	5	6	5	3	0	6	5	0	30
60 to 64	0	0	0	0	3	2	1	1	1	1	9
65 to 69	0	0	1	0	0	1	0	0	0	3	5
70 & up	0	0	0	0	0	0	0	0	0	1	1
Total	0	1	23	35	39	16	7	11	6	5	143

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

Plan Name: Berry Plastics Corporation Pension Plan for Brookville (PA) Union Employees

EIN/PN: 35-1814673/014

A	B	C	D	E = D x A
Age	Rate of Retirement	Lx	# Ret	# Ret x Age
55	10.00%	10,000	1,000	55,000
56	10.00%	9,000	900	50,400
57	10.00%	8,100	810	46,170
58	10.00%	7,290	729	42,282
59	10.00%	6,561	656	38,710
60	10.00%	5,905	590	35,429
61	20.00%	5,314	1,063	64,836
62	40.00%	4,252	1,701	105,438
63	30.00%	2,551	765	48,212
64	30.00%	1,786	536	34,284
65	100.00%	1,250	<u>1,250</u>	<u>81,247</u>
Total			10,000	602,008

Weighted Average Retirement Age (Column E / Column D)

60

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: Berry Plastics Corporation Pension Plan for Brookville (PA) Union Employees

EIN/PN: 35-1814673/014

Berry Plastics Corporation Pension Plan

for Brookville (PA) Union Employees

Actuarial Report for the Plan Year Beginning June 2, 2015

Summary of Principal Plan Provisions

The following summary describes Principal Plan Provisions assumed in calculating the cost of your Pension Plan.

General Information

Original Effective Date	6/2/2014
Plan Year	June 2 through June 1
Employer ID No.	35-1814673
Plan Number	014

Eligibility

All hourly employees whose terms and conditions of employment are subject to the collective bargaining agreement of the Employer and hired before August 1, 2011 are eligible to participate in the Plan.

Service

Service shall equal total years of service with the Employer. A year of service is credited for each plan year in which an employee works 1,000 hours. Fractional Years of Service shall be calculated for a Full-Time Employee in completed years and months.

All Years of Service credited to an individual under the O-I Plan as of July 31, 2007 shall be credited as Years of Service under this Plan. All Years of Service credited to an individual under the Rexam Pension Plan as of August 1, 2007 shall be credited as Years of Benefit Service under this plan.

As of October 31, 2015 benefit service is frozen.

Normal Retirement Date

Normal Retirement Date is first of the month coinciding with or next following age 65.

Normal Retirement Benefit

The monthly Benefit for a Participant whose Service is terminated on or after his Normal Retirement Age shall be equal to the Annual Credit Factor multiplied by the Participant's Years of Service, less the retirement benefit or vested benefit payable to the Participant under the O-I Plan in effect as of July 31, 2007 and any of its predecessor plans, determined as if the Participant terminated employment under the O-I Plan as of July 31, 2007 (or as of any earlier date of termination under the O-I Plan with respect to a rehired Eligible Employee), and began receiving payment of benefits from the O-I Plan at the same time Retirement Benefits or Vested Benefits are paid from this Plan.

Schedule SB, Part V - Statement of Plan Provisions

Plan Name: Berry Plastics Corporation Pension Plan for Brookville (PA) Union Employees

EIN/PN: 35-1814673/014

Berry Plastics Corporation Pension Plan

for Brookville (PA) Union Employees

Actuarial Report for the Plan Year Beginning June 2, 2015

Delayed Retirement

A participant may continue in the employment of the Employer after his Normal Retirement Date.

Annual Credit Factor

Amount listed applicable to the Participant as of the Participant's Retirement, or in the case of termination of employment prior to Retirement, as of the date when the Participant is no longer accruing Years of Benefit Service:

<u>Job Class</u>	<u>On or after August 1, 2013</u>
A	\$50
B	\$51
C	\$52

Early Retirement Benefit

Upon the completion of ten years of Vesting Service and the attainment of age 55 or attainment of age 60 a participant may elect to retire. He may receive an immediate benefit equal to the Normal Retirement Benefit reduced by 1/2 of 1% for each month in which the participant commences to receive Benefits prior to age 60. Employees are eligible to retire with unreduced benefits after attaining age 60 or attaining age 55 with 30 Years of Service or terminated employment due to a permanent plant shut down after completion of at least 30 Years of Service.

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Schedule SB, Part V - Statement of Plan Provisions

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Berry Plastics Corporation Pension Plan

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Actuarial Report for the Plan Year Beginning June 2, 2015

Death Benefit (continued)

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Schedule SB, Part V - Statement of Plan Provisions

Plan Name: Berry Plastics Corporation Pension Plan for Brookville (PA) Union Employees

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Berry Plastics Corporation Pension Plan

for Brookville (PA) Union Employees

Actuarial Report for the Plan Year Beginning June 2, 2015

Additional Information

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BERRY PLASTICS CORPORATION PENSION PLAN FOR BROOKVILLE (PA) UNION EMPLOYEES

PLAN SPONSOR: BERRY PLASTICS CORPORATION

PLAN SPONSOR EIN: 35-1814673

PLAN NUMBER: 014

ATTACHMENT TO SCHEDULE H, PART IV, LINE 4i

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

June 1, 2016

(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>			
	Altera Corp SR NT	Corporate Bond, Interest Rate - 2.50% through November 15, 2018	\$ 102,792	\$ 102,777
	Deere John Cap Corp Med Term NTS	Corporate Bond, Interest Rate - 2.80% through March 4, 2021	103,772	103,538
	Pfizer Inc NT	Corporate Bond, Interest Rate - 2.10% through May 15, 2019	101,918	101,794
	QualComm Inc	Corporate Bond, Interest Rate - 3.00% through May 20, 2022	103,069	103,527
	Simon PPTY Group	Corporate Bond, Interest Rate - 2.75% through February 1, 2023	101,880	101,499
	Wal-Mart Stores Inc	Corporate Bond, Interest Rate - 3.30% through April 22, 2024	107,666	107,553
	Wells Fargo & Co	Corporate Bond, Interest Rate - 2.60% through July 22, 2020	102,077	102,025
*	Berry Plastics Group Inc	Common Stock	952,486	989,043
	Federated Prime Cash Obligation	Money Market Fund	7,647,281	7,647,281
			9,322,941	9,359,037
	<u>Investments at Estimated Fair Value</u>			
*	Fifth Third Equity Index Commingled Fund	Common trust fund	750,000	763,207
	Investments at fair value per Form 5500		<u>\$ 10,072,941</u>	<u>\$ 10,122,244</u>

* Party-in-interest

See independent auditor's report.