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**AB ACQUISITION LLC AND SUBSIDIARIES**  
**Notes to Consolidated Financial Statements**

Information for the Company's pension plans, all of which have an accumulated benefit obligation in excess of plan assets as of fiscal year-end 2014 and 2013, is shown below (in millions):

	February 28, 2015	February 20, 2014
Projected benefit obligation	\$ 2,724.8	\$ 357.4
Accumulated benefit obligation	2,659.5	357.4
Fair value of plan assets	2,144.1	298.1

The following tables provide the components of net expense for the retirement plans and other changes in plan assets and benefit obligations recognized in other comprehensive income (in millions):

	Pension		Other Post-Retirement Benefits
	Fiscal 2014	Fiscal 2013	Fiscal 2014
Components of net expense:			
Estimated return on plan assets	\$ (29.9)	\$ (14.5)	\$ —
Service cost	13.5	9.4	—
Interest cost	24.5	13.1	0.1
Settlement loss	0.5	—	—
Net expense	\$ 8.6	\$ 8.0	\$ 0.1
Changes in plan assets and benefit obligations recognized in Other comprehensive income (loss):			
Net actuarial gain	\$ (120.7)	\$ (29.5)	\$ (0.3)
Total net expense and changes in plan assets and benefit obligations recognized in Other comprehensive income (loss)	\$ (112.1)	\$ (21.5)	\$ (0.2)

Prior service costs are amortized on a straight-line basis over the average remaining service period of active participants. When the accumulation of actuarial gains and losses exceeds 10% of the greater of the projected benefit obligation and the fair value of plan assets, the excess is amortized over the average remaining service period of active participants. No prior service costs or estimated net actuarial gain or loss is expected to be amortized from other comprehensive income into periodic benefit cost during fiscal 2015.

**Assumptions**

The actuarial assumptions used to determine year-end projected benefit obligations for pension plans were as follows:

	February 28, 2015	February 20, 2014
Discount rate	3.92%	4.96%
Rate of compensation increase	3.32%	2.00%