

<b>Form 5500-SF</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Short Form Annual Return/Report of Small Employee Benefit Plan</b>  This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  ▶ <b>Complete all entries in accordance with the instructions to the Form 5500-SF.</b>	OMB Nos. 1210-0110 1210-0089  <b>2009</b>  <b>This Form is Open to Public Inspection</b>
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<b>Part I</b>	<b>Annual Report Identification Information</b>
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
<b>A</b> This return/report is for:	<input checked="" type="checkbox"/> single-employer plan <input type="checkbox"/> multiple-employer plan (not multiemployer) <input type="checkbox"/> one-participant plan
<b>B</b> This return/report is for:	<input type="checkbox"/> first return/report <input type="checkbox"/> final return/report <input type="checkbox"/> an amended return/report <input type="checkbox"/> short plan year return/report (less than 12 months)
<b>C</b> Check box if filing under:	<input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program <input type="checkbox"/> special extension (enter description)

<b>Part II</b>	<b>Basic Plan Information</b> —enter all requested information
<b>1a</b> Name of plan TRANS-CHEMICAL CORPORATION DEFINED BENEFIT PLAN	<b>1b</b> Three-digit plan number (PN) ▶ 002
	<b>1c</b> Effective date of plan 01/01/2008
<b>2a</b> Plan sponsor's name and address (employer, if for single-employer plan) TRANS-CHEM CORPORATION  1717 NORTH BAYSHORE DRIVE, STE 2000 MIAMI, FL 33132	<b>2b</b> Employer Identification Number (EIN) 59-1523493
	<b>2c</b> Plan sponsor's telephone number 305-539-8900
	<b>2d</b> Business code (see instructions) 541990
<b>3a</b> Plan administrator's name and address (if same as Plan sponsor, enter "Same") TRANS-CHEM CORPORATION 1717 NORTH BAYSHORE DRIVE, STE 2000 MIAMI, FL 33132	<b>3b</b> Administrator's EIN 59-1523493
	<b>3c</b> Administrator's telephone number 305-539-8900
<b>4</b> 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. Sponsor's name	<b>4b</b> EIN
	<b>4c</b> PN
<b>5a</b> Total number of participants at the beginning of the plan year .....	<b>5a</b> 5
<b>b</b> Total number of participants at the end of the plan year .....	<b>5b</b> 5
<b>c</b> Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item) .....	<b>5c</b>
<b>6a</b> Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b> Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.	

<b>Part III</b>	<b>Financial Information</b>
<b>7</b> Plan Assets and Liabilities	
<b>a</b> Total plan assets .....	<b>7a</b> (a) Beginning of Year 104829 (b) End of Year 209961
<b>b</b> Total plan liabilities .....	<b>7b</b>
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b> 104829 209961
<b>8</b> Income, Expenses, and Transfers for this Plan Year	
<b>a</b> Contributions received or receivable from:	<b>(a) Amount (b) Total</b>
(1) Employers .....	<b>8a(1)</b> 96275
(2) Participants .....	<b>8a(2)</b>
(3) Others (including rollovers) .....	<b>8a(3)</b>
<b>b</b> Other income (loss) .....	<b>8b</b> 8857
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b> 105132
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b>
<b>e</b> Certain deemed and/or corrective distributions (see instructions) .....	<b>8e</b>
<b>f</b> Administrative service providers (salaries, fees, commissions) .....	<b>8f</b>
<b>g</b> Other expenses .....	<b>8g</b>
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b> 0
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b> 105132
<b>j</b> Transfers to (from) the plan (see instructions) .....	<b>8j</b>

**Part IV Plan Characteristics****9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1A 1G

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:**Part V Compliance Questions**

10	During the plan year:	Yes	No	Amount
<b>a</b>	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) .....		X	
<b>b</b>	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....		X	
<b>c</b>	Was the plan covered by a fidelity bond? .....	X		50000
<b>d</b>	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....		X	
<b>e</b>	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.) .....		X	
<b>f</b>	Has the plan failed to provide any benefit when due under the plan? .....		X	
<b>g</b>	Did the plan have any participant loans? (If "Yes," enter amount as of year end.) .....		X	
<b>h</b>	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....		X	
<b>i</b>	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 .....			

**Part VI Pension Funding Compliance**

**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)) ..... ☒ Yes ☐ No

**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No  
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. .... Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

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

<b>b</b> Enter the minimum required contribution for this plan year .....	<b>12b</b>	
<b>c</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>12c</b>	
<b>d</b> Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) .....	<b>12d</b>	

**e** Will the minimum funding amount reported on line 12d be met by the funding deadline? ..... ☐ Yes ☐ No ☐ N/A

**Part VII Plan Terminations and Transfers of Assets**

**13a** Has a resolution to terminate the plan been adopted during the plan year or any prior year? ..... ☐ Yes ☒ No  
If "Yes," enter the amount of any plan assets that reverted to the employer this year ..... **13a** \_\_\_\_\_

**b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ..... ☐ Yes ☒ No

**c** If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	09/13/2010	IAN KAPLAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	09/13/2010	IAN KAPLAN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

<b>SCHEDULE SB</b> <b>(Form 5500)</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  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).  ▶ <b>File as an attachment to Form 5500 or 5500-SF.</b>	OMB No. 1210-0110  <b>2009</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

▶ **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.

<b>A</b> Name of plan TRANS-CHEMICAL CORPORATION DEFINED BENEFIT PLAN	<b>B</b> Three-digit plan number (PN) ▶ 002
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF TRANS-CHEM CORPORATION	<b>D</b> Employer Identification Number (EIN) 59-1523493
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500

<b>Part I</b>	<b>Basic Information</b>
<b>1</b> Enter the valuation date: Month 12 Day 31 Year 2009	
<b>2</b> Assets:	
<b>a</b> Market value .....	<b>2a</b> 113686
<b>b</b> Actuarial value .....	<b>2b</b> 113686
<b>3</b> Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
<b>a</b> For retired participants and beneficiaries receiving payment .....	<b>3a</b> 0 0
<b>b</b> For terminated vested participants .....	<b>3b</b> 1 1615
<b>c</b> For active participants:	
(1) Non-vested benefits .....	<b>3c(1)</b> 86206
(2) Vested benefits .....	<b>3c(2)</b> 0
(3) Total active .....	<b>3c(3)</b> 3 86206
<b>d</b> Total .....	<b>3d</b> 4 87821
<b>4</b> If the plan is at-risk, check the box and complete items (a) and (b) <input type="checkbox"/>	
<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>
<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>
<b>5</b> Effective interest rate .....	<b>5</b> 6.74 %
<b>6</b> Target normal cost .....	<b>6</b> 83524

**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.

<b>SIGN HERE</b>		08/16/2010
Signature of actuary		Date
KEVIN J. DONOVAN		08-06185
Type or print name of actuary		Most recent enrollment number
PINNACLE PLAN DESIGN, LLC		520-618-1305
Firm name		Telephone number (including area code)
PO BOX 64130 TUCSON, AZ 85728-4130		
Address of the firm		

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

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

**Schedule SB (Form 5500) 2009**  
**v.092308.1**

Part II Beginning of year carryover and prefunding balances		
	(a) Carryover balance	(b) Prefunding balance
<b>7</b> Balance at beginning of prior year after applicable adjustments (Item 13 from prior year) .....	0	0
<b>8</b> Portion used to offset prior year's funding requirement (Item 35 from prior year) .....	0	0
<b>9</b> Amount remaining (Item 7 minus item 8).....	0	0
<b>10</b> Interest on item 9 using prior year's actual return of <u>0.00</u> % .....		
<b>11</b> Prior year's excess contributions to be added to prefunding balance:		
<b>a</b> Excess contributions (Item 38 from prior year) .....		12456
<b>b</b> Interest on (a) using prior year's effective rate of <u>6.08</u> % .....		0
<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		12456
<b>d</b> Portion of (c) to be added to prefunding balance.....		12456
<b>12</b> Reduction in balances due to elections or deemed elections.....	0	0
<b>13</b> Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	12456

Part III Funding percentages		
<b>14</b> Funding target attainment percentage.....	<b>14</b>	114.31 %
<b>15</b> Adjusted funding target attainment percentage.....	<b>15</b>	121.83 %
<b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	<b>16</b>	100.00 %
<b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	<b>17</b>	%

Part IV Contributions and liquidity shortfalls					
<b>18</b> 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
03/11/2010	96275				
			<b>Totals ►</b>	<b>18(b)</b>	96275
				<b>18(c)</b>	0

<b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
<b>a</b> Contributions allocated toward unpaid minimum required contribution from prior years.....	<b>19a</b>	0
<b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>	0
<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	<b>19c</b>	95061
<b>20</b> Quarterly contributions and liquidity shortfalls:		
<b>a</b> Did the plan have a "funding shortfall" for the prior year? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>b</b> If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>c</b> If 20a is "Yes," see instructions and complete the following table as applicable:		

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

**Part V Assumptions used to determine funding target and target normal cost**

<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 5.12 %	2nd segment: 6.74 %	3rd segment: 6.83 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code) .....				<b>21b</b> 4
<b>22</b> Weighted average retirement age .....				<b>22</b> 62
<b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute				

**Part VI Miscellaneous items**

<b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>27</b> If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	<b>27</b>

**Part VII Reconciliation of unpaid minimum required contributions for prior years**

<b>28</b> Unpaid minimum required contribution for all prior years .....	<b>28</b>	0
<b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	<b>29</b>	0
<b>30</b> Remaining amount of unpaid minimum required contributions (item 28 minus item 29) .....	<b>30</b>	0

**Part VIII Minimum required contribution for current year**

<b>31</b> Target normal cost, adjusted, if applicable (see instructions).....	<b>31</b>	70955
<b>32</b> Amortization installments:	Outstanding Balance	Installment
<b>a</b> Net shortfall amortization installment .....	0	0
<b>b</b> Waiver amortization installment .....	0	0
<b>33</b> 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 .....	<b>33</b>	
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	<b>34</b>	70955
	Carryover balance	Prefunding balance
<b>35</b> Balances used to offset funding requirement .....	0	0
<b>36</b> Additional cash requirement (item 34 minus item 35).....	<b>36</b>	70955
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	<b>37</b>	95061
<b>38</b> Interest-adjusted excess contributions for current year (see instructions).....	<b>38</b>	24106
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	<b>39</b>	0
<b>40</b> Unpaid minimum required contribution for all years .....	<b>40</b>	0

Schedule SB, line 26 - Schedule of Active Participant Data  
TRANS-CHEMICAL CORPORATION  
DEFINED BENEFIT PLAN  
59-1523493/002  
FOR THE PLAN YEAR 01/01/2009 THROUGH 12/31/2009

		Years of Credited Service													
		Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29	
Attained		Avg.		Avg.		Avg.		Avg.		Avg.		Avg.		Avg.	
Age		No.	Comp.	No.	Comp.	No.	Comp.	No.	Comp.	No.	Comp.	No.	Comp.	No.	Comp.
Under 25				1											
25 to 29															
30 to 34				1											
35 to 39															
40 to 44															
45 to 49															
50 to 54				1											
55 to 59															
60 to 64															
65 to 69															
70 & up															

		Years of Credited Service					
		30 to 34		35 to 39		40 & up	
Attained		Avg.		Avg.		Avg.	
Age		No.	Comp.	No.	Comp.	No.	Comp.
Under 25							
25 to 29							
30 to 34							
35 to 39							
40 to 44							
45 to 49							
50 to 54							
55 to 59							
60 to 64							
65 to 69							
70 & up							

TRANS-CHEMICAL CORPORATION DEFINED BENEFIT PLAN  
EIN 59-1523493, PLAN 002

SCHEDULE SB, PART V – STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

DESCRIPTION OF ACTUARIAL COST METHOD: As prescribed in IRC Section 430

The following assumptions were used to determine the funding target and target normal cost for the current year:

INTEREST RATES:	Segment 1 (Years 0-5): 5.12%
	Segment 2 (Years 6-20): 6.74%
	Segment 3 (Years +20): 6.83%

PRE-RETIREMENT

Interest Crediting Rate:	5.0%
Mortality (Static):	None.
Withdrawal:	None.
Salary Scale:	None.
Disability Table:	None.
Retirement Table:	None. All Employees assumed to retire on Normal Retirement Date.

POST-RETIREMENT

Mortality (Static):	2009 Funding Target – Combined – IRC 430(h)(3)(A)
Expense Loading:	None
Optional Form:	100% of retirees assumed to elect lump sum payment. Lump sum is equal to hypothetical account balance.

DESCRIPTION OF ASSUMPTIONS USED TO CONVERT BALANCES TO ANNUITIES (APPLICABLE DEFINED BENEFIT PLAN):

Interest Crediting Rate:	5%
Mortality (Static):	Group Annuity Reserving 1994

GENERAL

Side Fund Assets and Census:	The plan side fund assets are held and invested by the trustees. The values are reported by the trustee and relied upon by the plan actuary as complete and accurate. Assets of the side fund for use in the determination of plan costs are valued at market value. The census data upon which the actuarial valuation is based is reported and certified by the employer. This census data is relied upon by the plan actuary as complete and accurate.
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TRANS-CHEMICAL CORPORATION DEFINED BENEFIT PLAN  
EIN 59-1523493, PLAN 002

SCHEDULE SB, PART V - SUMMARY OF PLAN PROVISIONS

Effective Date:	January 1, 2008
Anniversary Date:	Each December 31
Eligibility for Participation:	An Eligible Employee is eligible to participate in the plan on the Entry Date coinciding with or next following completion of one Year of Service and attainment of age 18.
Retirement Date:	A participant reaches his Normal Retirement Date on the Anniversary Date nearest attainment of age 62.
Normal Monthly Retirement Benefit:	A hypothetical account is maintained on behalf of each Participant. On the last day of such Plan Year the hypothetical account of each Participant who completes a Year of Service during the Plan Year is credited with a hypothetical allocation (depending on job classification) of either 45% of current compensation not to exceed \$100,000, or 3.5% of current compensation not to exceed \$2,500. In addition, on such date each Participant's hypothetical account is credited with hypothetical interest on their beginning balance. The hypothetical interest is 5%. The monthly benefit is the actuarial equivalent of the hypothetical account. Actuarial equivalence is based on 5% pre and post-retirement interest rates, and post-retirement mortality based on the 1994 Group Annuity Reserving Table.
Standard Form of Benefit:	The standard form of benefit is a life annuity. However, unless elected otherwise, the automatic option for a married participant is the 50% joint and survivor annuity, with actuarial adjustment.
Optional Form of Benefit:	Lump Sum or, for married participants, 75% or 100% joint and survivor annuity.
Early Retirement Benefit:	None.
Disability Retirement Benefit:	A participant who becomes totally and permanently disabled is entitled to the present value of his accrued benefit at the time of his disability.



TRANS-CHEMICAL CORPORATION DEFINED BENEFIT PLAN  
EIN 59-1523493, PLAN 002

SCHEDULE SB, PART V - SUMMARY OF PLAN PROVISIONS (CONTINUED)

Late Retirement

Date:

A participant may elect to postpone his retirement beyond his Normal Retirement Date. At actual retirement, the participant may elect to begin receiving benefits. The Later Retirement Benefit will be equal to the greater of the actuarial equivalent of the normal retirement benefit or the accrued benefit increased with additional years of service.

Accrued Benefit:

The accrued benefit of a participant at anytime is equal to actuarial equivalent of his hypothetical account.

Vested Benefit:

A Participant shall become fully Vested in the Participant's Accrued Benefit as follows:

<u>Years of Service</u>	<u>Percentage</u>
Less than 3	0%
3 or More	100%

Death Benefit:

The death benefit is the present value of the accrued benefit of the participant at the date of death.

**SCHEDULE SB  
(Form 5500)**Department of the Treasury  
Internal Revenue ServiceDepartment of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan  
Actuarial Information**This schedule is required to be filed under section 104 of the Employee  
Retirement Income Security Act of 1974 (ERISA) and section 6059 of the  
Internal Revenue Code (the Code).

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

OMB No. 1210-0110

**2009****This Form is Open to Public  
Inspection**For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

► 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.

<b>A</b> Name of plan <u>Trans-Chemical Corporation Defined Benefit Plan</u>	<b>B</b> Three-digit plan number (PN) ► <u>002</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ <u>Trans-Chemical Corporation</u>	<b>D</b> Employer Identification Number (EIN) <u>59-1523493</u>

**E** Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500**Part I Basic Information**

<b>1</b> Enter the valuation date: Month <u>12</u> Day <u>31</u> Year <u>2009</u>	
<b>2</b> Assets:	
<b>a</b> Market value	<b>2a</b> <u>113,686</u>
<b>b</b> Actuarial value	<b>2b</b> <u>113,686</u>
<b>3</b> Funding target/participant count breakdown	(1) Number of participants (2) Funding Target
<b>a</b> For retired participants and beneficiaries receiving payment	<b>3a</b> <u>0</u> <u>0</u>
<b>b</b> For terminated vested participants	<b>3b</b> <u>1</u> <u>1,615</u>
<b>c</b> For active participants:	
(1) Non-vested benefits	<b>3c(1)</b> <u>86,206</u>
(2) Vested benefits	<b>3c(2)</b> <u>0</u>
(3) Total active	<b>3c(3)</b> <u>86,206</u>
<b>d</b> Total	<b>3d</b> <u>87,821</u>
<b>4</b> If the plan is at-risk, check the box and complete lines a and b <input type="checkbox"/>	
<b>a</b> Funding target disregarding prescribed at-risk assumptions	<b>4a</b>
<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	<b>4b</b>
<b>5</b> Effective interest rate	<b>5</b> <u>6.74</u>
<b>6</b> Target normal cost	<b>6</b> <u>83,524</u>

**Statement by Enrolled Actuary**

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

<b>SIGN HERE</b>	<u>8-16-10</u>
Signature of actuary	Date
<u>Kevin J. Donovan</u>	<u>08-06185</u>
Type or print name of actuary	Most recent enrollment number
<u>Pinnacle Plan Design, LLC</u>	<u>(520) 618-1305</u>
Firm name	Telephone number (including area code)
<u>P.O. Box 64130</u>	
<u>US Tucson</u>	<u>AZ 85728-4130</u>
Address of the firm	

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

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

Schedule SB (Form 5500) 2009  
v.092308.1

**Part I Beginning of year carryover and prefunding balances**

	(a) Carryover balance	(b) Prefunding balance
<b>7</b> Balance at beginning of prior year after applicable adjustments (item 13 from prior year) . . . . .	0	0
<b>8</b> Portion used to offset prior year's funding requirement (item 35 from prior year) . . . . .	0	0
<b>9</b> Amount remaining (item 7 minus item 8) . . . . .	0	0
<b>10</b> Interest on item 9 using prior year's actual return of <u>0.00</u> % . . . . .	0	0
<b>11</b> Prior year's excess contributions to be added to prefunding balance:		
<b>a</b> Excess contributions (item 38 from prior year) . . . . .		12,456
<b>b</b> Interest on (a) using prior year's effective rate of <u>6.08</u> % . . . . .		0
<b>c</b> Total available at beginning of current plan year to add to prefunding balance . . . . .		12,456
<b>d</b> Portion of item (c) to be added to prefunding balance . . . . .		12,456
<b>12</b> Reduction in balances due to elections or deemed elections . . . . .	0	0
<b>13</b> Balance at beginning of current year (item 9 + item 10 + item 11d - item 12) . . . . .	0	12,456

**Part II Funding percentages**

<b>14</b> Funding target attainment percentage . . . . .	<b>14</b>	114.31 %
<b>15</b> Adjusted funding target attainment percentage . . . . .	<b>15</b>	121.83 %
<b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement . . . . .	<b>16</b>	100.00 %
<b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage . . . . .	<b>17</b>	%

**Part IV Contributions and liquidity shortfalls****18** Contributions made to the plan for the 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
03/11/2010	96,275				
		<b>Totals ▶</b>	<b>18(b)</b>	96,275	<b>18(c)</b> 0

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

<b>a</b> Contributions allocated toward unpaid minimum required contribution from prior years . . . . .	<b>19a</b>	0
<b>b</b> Contributions made to avoid restrictions adjusted to valuation date . . . . .	<b>19b</b>	0
<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date . . . . .	<b>19c</b>	95,061

**20** Quarterly contributions and liquidity shortfall(s):

<b>a</b> Did the plan have a "funding shortfall" for the prior year? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>b</b> If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>c</b> If 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of Quarter of this plan year

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

**Part V Assumptions used to determine funding target and target normal cost**

21 Discount rate:			
a Segment rates:	1st segment 5.12 %	2nd segment 6.74 %	3rd segment 6.83 %
			<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)			21b 4
22 Weighted average retirement age			22 62
23 Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed -- combined <input type="checkbox"/> Prescribed -- separate <input type="checkbox"/> 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	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
27 If the plan is eligible for (and is using) 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 contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

**Part VIII Minimum required contribution for current year**

31 Target normal cost, adjusted, if applicable (see instructions)	31	70,955
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	34	70,955
35 Balances used to offset funding requirement	Carryover balance	Prefunding Balance
	0	0
36 Additional cash requirement (item 34 minus item 35)	36	70,955
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	95,061
38 Interest-adjusted excess contributions for current year (see instructions)	38	24,106
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	
40 Unpaid minimum required contribution for all years	40	

**Schedule SB, Line 22**

Description of Weighted Average Retirement Age

**TRANS-CHEMICAL CORPORATION DEFINED BENEFIT PLAN**

**59-1523493/002**

**For the Plan Year 1/1/2009 through 12/31/2009**

**The age reported is the average of the assumed retirement ages for all active participants as of the valuation date rounded up to the next full age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participants' rate of retirement is assumed to be 100% of his/her assumed retirement age.**