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), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] 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. . . . . ▶ [X]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
COGNIS CORPORATION CONSOLIDATED UNION RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 10/01/1999

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
COGNIS CORPORATION

5051 ESTECREEK DRIVE
CINCINNATI, OH 45232-1446

2b Employer Identification Number (EIN) 31-1667081

2c Sponsor's telephone number 513-482-3000

2d Business code (see instructions) 325100

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.	10/11/2010	KIM ADKINS
	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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") COGNIS CORPORATION 5051 ESTECREEK DRIVE CINCINNATI, OH 45232-1446	**3b** Administrator's EIN 31-1667081 **3c** Administrator's telephone number 513-482-3000

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**	535
6 Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a Active participants	**6a**	111
b Retired or separated participants receiving benefits	**6b**	215
c Other retired or separated participants entitled to future benefits	**6c**	143
d Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	469
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	48
f Total. Add lines **6d** and **6e**	**6f**	517
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	0
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	6
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 Characteristic Codes in the instructions:
1B 1G

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	Insurance	**(1)**	Insurance
(2)	Code section 412(e)(3) insurance contracts	**(2)**	Code section 412(e)(3) insurance contracts
(3) X	Trust	**(3)** X	Trust
(4)	General assets of the sponsor	**(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		**b General Schedules**		
(1) X	**R** (Retirement Plan Information)	**(1)** X	**H** (Financial Information)	
(2)	**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	**(2)**	**I** (Financial Information – Small Plan)	
		(3)	**A** (Insurance Information)	___
		(4) X	**C** (Service Provider Information)	
(3) X	**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	**(5)** X	**D** (DFE/Participating Plan Information)	
		(6)	**G** (Financial Transaction Schedules)	

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

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.

A Name of plan
COGNIS CORPORATION CONSOLIDATED UNION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
COGNIS CORPORATION

D Employer Identification Number (EIN)
31-1667081

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2009

2	Assets:			
a	Market value		**2a**	14944264
b	Actuarial value		**2b**	16438690
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	264	10931141
b	For terminated vested participants	**3b**	152	3080882
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		578948
	(2) Vested benefits	**3c(2)**		5921164
	(3) Total active	**3c(3)**	122	6500112
d	Total	**3d**	538	20512135
4	If the plan is at-risk, check the box and complete items (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 at-risk for fewer than five consecutive years and disregarding loading factor		**4b**	
5	Effective interest rate		**5**	8.24 %
6	Target normal cost		**6**	304890

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

09/29/2010
Signature of actuary — Date

LISA O. ELLIOT, MAAA — 08-04942
Type or print name of actuary — Most recent enrollment number

MERCER — 312-917-9900
Firm name — Telephone number (including area code)

155 NORTH WACKER DRIVE, 15TH FLOOR
CHICAGO, IL 60606
Address of the firm

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

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	2464617	
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	985494	
9	Amount remaining (Item 7 minus item 8)	1479123	
10	Interest on item 9 using prior year's actual return of -28.31 %	-418740	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		79267
	b Interest on (a) using prior year's effective rate of 6.23 %		-22440
	c Total available at beginning of current plan year to add to prefunding balance		56827
	d Portion of (c) to be added to prefunding balance		
12	Reduction in balances due to elections or deemed elections	1060383	
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)		

Part III Funding percentages

14	Funding target attainment percentage	14	80.14 %
15	Adjusted funding target attainment percentage	15	80.14 %
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	90.05 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/15/2009	282941				
07/15/2009	224490				
10/14/2009	224490				
11/12/2009	50000				
01/15/2010	251253				
03/30/2010	1400000				
			Totals ► 18(b)	2433174	18(c)

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	
	b Contributions made to avoid restrictions adjusted to valuation date	19b	
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	2249820

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [ ] Yes [X] No

c 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: %	2nd segment: %	3rd segment: %	[X] N/A, full yield curve used

b Applicable month (enter code) **21b**

22 Weighted average retirement age	**22**	63

23 Mortality table(s) (see instructions) [ ] Prescribed - combined [X] 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	[X] No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	[X] Yes	[ ] No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	[X] Yes	[ ] 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**	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	**29**	
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	**30**	

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	**31**		304890
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		4073445	811788
b Waiver amortization installment			
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month 01 Day 01 Year 2009) and the waived amount	**33**		
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33)	**34**		1116678
		Carryover balance	Prefunding balance / Total balance
35 Balances used to offset funding requirement			
36 Additional cash requirement (item 34 minus item 35)	**36**		1116678
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	**37**		2249820
38 Interest-adjusted excess contributions for current year (see instructions)	**38**		1133142
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 C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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

A Name of plan
COGNIS CORPORATION CONSOLIDATED UNION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
COGNIS CORPORATION

D Employer Identification Number (EIN)
31-1667081

Part I Service Provider Information (see instructions)

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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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)

MERCER CONSULTING

155 NORTH WACKER DRIVE
15TH FLOOR
CHICAGO, IL 60606

13-2834414

(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		38690	Yes [ ] No [X]	Yes [ ] No [X]		Yes [ ] No [X]

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

PRINCIPAL FINANCIAL GROUP

2000 RIVERS EDGE PARKWAY
SUITE 955
ATLANTA, GA 30328

58-2592859

(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?
15		10180	Yes [ ] No [X]	Yes [ ] No [X]		Yes [ ] No [X]

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

BARNES DENNIG

150 EAST FOURTH STREET
CINCINNATI, OH 45202

31-1119890

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10		7500	Yes [ ] No [X]	Yes [ ] No [X]		Yes [ ] No [X]

(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.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

(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: JEREMY ROBERTS	**b** EIN:	13-2834414
c	Position: ASA, EA		
d	Address: 10 SOUTH WACKER DRIVE, SUITE 1700 CHICAGO, IL 60606	**e** Telephone:	312-902-7895

Explanation: ACTUARY HAS LEFT THE FIRM

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

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

A Name of plan
COGNIS CORPORATION CONSOLIDATED UNION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 003

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
COGNIS CORPORATION

D Employer Identification Number (EIN)
31-1667081

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

a Name of MTIA, CCT, PSA, or 103-12 IE: COGNIS CORPORATION MASTER RETIREMEN

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

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)
36-7367087-001	M	18274789

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

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

A Name of plan
COGNIS CORPORATION CONSOLIDATED UNION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
COGNIS CORPORATION

D Employer Identification Number (EIN)
31-1667081

Part I Asset and Liability Statement

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) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	250000	1651253
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(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)		
(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)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	14677883	18274789
(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)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(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	14927883	19926042
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	23342	25585
k	Total liabilities (add all amounts in lines 1g through1j)	1k	23342	25585
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	14904541	19900457

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)	2433174	
	(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)		2433174
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	608	
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(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)		608
	(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)		
	(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)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		4107036
(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		
d Total income. Add all **income** amounts in column (b) and enter total	2d		6540818
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1337062	
(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)		1337062
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)	89261	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	118579	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		207840
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1544902
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		4995916
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [ ] Unqualified (2) [ ] Qualified (3) [X] Disclaimer (4) [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: BARNES DENNIG & CO., LTD. (2) EIN: 31-1119890

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 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
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.)	4b		X	
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.)	4c		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.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		2100000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		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?	4g		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?	4h		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.)	4i		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.)	4j		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?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
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.	4n		X	

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)

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

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

A Name of plan
COGNIS CORPORATION CONSOLIDATED UNION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
COGNIS CORPORATION

D Employer Identification Number (EIN)
31-1667081

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**

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): 36-7367087

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** 0

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 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)? ..... [X] **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 **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 providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... [ ] **Yes** [ ] **No** [X] **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. ..... [ ] **Increase** [ ] **Decrease** [ ] **Both** [X] **No**

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.

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**

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 items 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 items 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 items 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 items 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 items 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 items 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 items 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 item 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 items (a) through (c)

a Enter the percentage of plan assets held as:
Stock: 0.0% Investment-Grade Debt: 0.0% High-Yield Debt: 0.0% Real Estate: 0.0% Other: 0.0%

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 item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

Cognis Corporation Consolidated Union Retirement Plan

Financial Statements
Years Ended December 31, 2009 and 2008
With Report of Independent Certified Public Accountants

BARNES DENNIG
Accounting • Tax • Business Insight

Report of Independent Certified Public Accountants

To the Plan Administrator of
Cognis Corporation Consolidated Union Retirement Plan
Cincinnati, Ohio

We were engaged to audit the accompanying Statements of Net Assets Available for Benefits of the Cognis Corporation Consolidated Union Retirement Plan as of December 31, 2009 and 2008, and the related Statements of Changes in Net Assets Available for Benefits for the years then ended. These financial statements are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 9, which was certified by The Northern Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2009 and 2008, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not express an opinion on the accompanying financial statements taken as a whole. The form and content of the information included in the financial statements, 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under Employee Retirement Income Security Act of 1974.

Barnes, Dennig & Co., Ltd.

Cincinnati, Ohio
October 6, 2010

COGNIS CORPORATION CONSOLIDATED UNION RETIREMENT PLAN

Statements of Net Assets Available for Benefits
December 31, 2009 and 2008

	2009	2008
Assets		
Investment in Cognis Corporation Retirement Trust at fair value	$ 18,274,789	$ 14,677,883
Employer contributions receivable	1,651,253	250,000
Total assets	19,926,042	14,927,883
Liabilities		
Accrued administrative fees and expenses	900	3,000
Accrued investment fees	24,685	20,342
Total liabilities	25,585	23,342
Net assets available for benefits	$ 19,900,457	$ 14,904,541

The accompanying notes are an integral part of these financial statements

COGNIS CORPORATION CONSOLIDATED UNION RETIREMENT PLAN

Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2009 and 2008

	2009	2008
Additions		
Investment income		
Net appreciation in fair value of investments in master trust	$ 4,107,036	$ -
Interest and other income	608	2,085
Employer contributions	2,433,174	250,000
Total additions	6,540,818	252,085
Deductions		
Net depreciation in fair value of investments in master trust	-	6,044,798
Benefits paid to participants	1,337,062	1,294,003
Investment fees	89,261	97,467
Administrative expenses	118,579	150,531
Transfer out to another plan	-	13,272
Total deductions	1,544,902	7,600,071
Net increase (decrease)	4,995,916	(7,347,986)
Net assets available for benefits		
Beginning of year	14,904,541	22,252,527
End of year	$ 19,900,457	$ 14,904,541

The accompanying notes are an integral part of these financial statements

COGNIS CORPORATION CONSOLIDATED UNION RETIREMENT PLAN

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements of the Cognis Corporation Consolidated Union Retirement Plan (the "Plan") have been prepared on the accrual basis.

Investment Valuation

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. See Note 4 for discussion of fair value measurements.

Investment transactions are accounted for on the trade date (the date the order to buy or sell is executed). The cost of investments sold is computed on an average cost basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Investment securities, in general, are exposed to various risks such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Expenses

In 2009 and 2008, certain expenses and costs of administering the Plan were paid by Cognis Corporation (the "Plan sponsor") and accordingly, are not reflected in the Plan's financial statements.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Plan Administrator and Actuary to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Related Party Transactions

Certain Plan investments are invested in accounts managed by The Northern Trust Company (the "Trustee"). The Northern Trust Company is the Trustee as defined by the Plan and, therefore, these transactions qualify as parties-in-interest.

Several employees of the Company provide administrative services to the Plan. These services include Plan oversight and day-to-day Plan administration. The Plan is not charged by the Plan sponsor for the services of the employees of the Plan.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

The Plan has evaluated subsequent events through October 6, 2010, which is the date the financial statements were available to be issued, and have determined that there are no subsequent events that require disclosure under applicable GAAP for subsequent events.

NOTE 2 DESCRIPTION OF THE PLAN

The following description of the Cognis Corporation Consolidated Union Retirement Plan provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined benefit pension plan established for employees covered by the terms of a Collective Bargaining Agreement between Cognis Corporation and the Paper Allied-Industrial, Chemical and Energy Workers Union. The Plan sponsor contributes such amounts as are necessary on an actuarial basis to provide the Plan with assets sufficient to meet the benefits to be paid to Plan members. The contributions are designed to fund the Plan's normal service costs on a current basis. The Northern Trust Company is the Plan's asset custodian. Mercer is the Plan's actuary. The Plan is administered by the Plan sponsor. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and the Internal Revenue Code.

Pension Benefits

Benefits under the Plan are funded by the Plan sponsor. Contributions are made based on recommendations by the Actuary, who performs annual valuations of the Plan. The funds are held, invested and disbursed by the asset custodian.

Employees are entitled to monthly pension benefits (beginning at normal retirement age, which is 65) equal to $15.50 to $43 per month per year of benefit service depending on which of the five predecessor plans the employee previously participated. Employees at the Corporation's Cedartown, Georgia location are entitled to the greater of $25 per month per year of benefit service, or 0.75% times the employee's average monthly wages multiplied by the employee's years of benefit service. The Plan permits early retirement at ages 55 to 64 if certain requirements for years of continuous service are met. If employees terminate prior to eligibility for retirement and before rendering five years of service, they forfeit the right to receive benefits.

Generally, payment of benefits will be in the form of a single life annuity for unmarried participants and a joint and survivor annuity for married participants, unless the employee, with spousal consent, elects another form of benefit permitted by the Plan. Other optional forms of pension benefit are available at the participant's option.

NOTE 2 DESCRIPTION OF THE PLAN (CONTINUED)

Death and Disability Benefits

If disabled, a participant who has completed nine-and-one-half years or ten years of vesting service, depending on which of the five predecessor plans the employee previously participated, is eligible for a disability pension. The monthly amount of the disability benefit shall be the amount the participant accrued prior to becoming disabled, subject to continuance of disability and other Plan provisions.

Further, if a participant was formerly an employee of the Cedartown facility, is no longer an employee as a result of the sale of Cedartown on March 25, 1997, and qualifies for receipt of a disability benefit, then the participant shall receive the disability benefit under this Plan equal to his accrued benefit as of March 25, 1997.

A participant who becomes eligible for a pension benefit by completing the service requirements, may elect to provide a benefit to a surviving spouse if the participant dies prior to retirement. If the participant dies after age 55, then the surviving spouse would receive the same benefit that would have been payable to the spouse had the participant retired on the day before his or her death. If the participant dies before age 55, then the surviving spouse would receive the same benefit that would be payable to the spouse had the participant survived to age 55. Other death benefits are described fully in the Plan document.

Vesting Provisions

An employee is not vested in the Plan until completion of five years of service with the Company or attainment of age 65 while still employed by Cognis. After five years of service, a participant is fully vested in the Plan.

NOTE 3 INVESTMENT IN MASTER TRUST

At December 31, 2009 and 2008, the Plan had an approximately 9% undivided beneficial interest in the Cognis Corporation Retirement Trust (the "Cognis Master Trust").

At December 31, 2009 and 2008, the composition of the assets of the Cognis Master Trust included:

	2009	2008
Common collective trusts	$ 199,419,245	$ 163,592,391
Cash and cash equivalents	1,500,000	1,700,000
	$ 200,919,245	$ 165,292,391

NOTE 3 INVESTMENT IN MASTER TRUST (CONTINUED)

Investments in the common collective trust funds in the Cognis Master Trust consisted of the following as of December 31, 2009 and 2008:

	2009	2008
Cash and cash equivalents	$ 1,500,000	$ 1,700,000
Money Market Fund	423,719	247,030
Daily Aggregate Bond Index Fund	48,349,935	42,731,301
Northern Trust High Yield Bond Fund	20,532,465	19,002,248
Northern Trust International Equity Fund	29,738,914	23,455,718
Northern Trust Large Cap Fund	70,091,471	-
Northern Trust Marsico Fund	-	13,783,524
Northern Trust Mid Cap Fund	20,194,956	16,108,876
Northern Trust Metropolitan West	-	13,297,705
Northern Trust NWQ Fund	-	13,606,907
Northern Trust Small Cap Fund	10,087,785	7,667,254
Northern Trust Turner Large Cap Fund	-	13,691,828
	$ 200,919,245	$ 165,292,391

Investment income (loss) in the Cognis Master Trust for the years ended December 31, 2009 and 2008 was as follows:

	2009	2008
Interest and other income	$ 6,800	$ 24,369
Net appreciation (depreciation) in fair value of investment in master trust:		
Common collective trusts	45,664,898	(68,653,020)
Total appreciation (depreciation)	45,664,898	(68,653,020)
Investment fees	(989,521)	(1,089,238)
	$ 44,682,177	$ (69,717,889)

Contributions to the plans, payments of retirement benefits, and certain administrative expenses paid by the plans are accounted for specifically by each plan. Net income (investment income, realized gains and losses, unrealized increases and decreases in the fair value of investments, and investment advisory services) of the Cognis Master Trust is allocated to the participating plans based on the plans' proportionate beneficial interest in the Trust during the year. Certain investments within the Cognis Master Trust participate in securities lending.

NOTE 4 FAIR VALUE MEASUREMENTS

The financial statements have been prepared in accordance with applicable GAAP for Fair Value Measurements and Disclosures. Under applicable GAAP literature, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e., the exit price) in an orderly transaction between market participants at the measurement date.

In determining fair value, the Plan uses various valuation approaches. The applicable GAAP literature establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are inputs that market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the Plan. Unobservable inputs are inputs that reflect the Plan's assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. The hierarchy is broken down into three levels based on the ability to observe inputs as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 – Inputs to the valuation methodology include:

- 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.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2009 and 2008.

Cash and cash equivalents: Valued at the net asset value ("NAV") of shares held by the Plan at year end.

Common collective trusts: Valued at fair value of the collective trust's underlying investments based on information reported by the investment advisor using the audited financial statements of the collective trust at year-end.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

NOTE 4 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 December 31, 2009:

	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	$ 136,434	$ -	$ -	$ 136,434
Common collective trusts	-	18,138,355	-	18,138,355
Total assets at fair value	$ 136,434	$ 18,138,355	$ -	$ 18,274,789

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2008:

	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	$ 150,959	$ -	$ -	$ 150,959
Common collective trusts	-	14,526,924	-	14,526,924
Total assets at fair value	$ 150,959	$ 14,526,924	$ -	$ 14,677,883

NOTE 5 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 to date and that are expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) present employees or their beneficiaries, and (c) beneficiaries of employees who have died. Benefits for retired or terminated employees or their beneficiaries are based on actual benefits earned during their term of employment. The accumulated plan benefits for active employees are based on their length of service multiplied by the Plan formula. 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.

The actuarial present value of accumulated Plan benefits is that amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payments (by means of decrements such as for death, disability, withdrawal, retirement, or termination of employment) between the valuation date and the expected dates of payment. The actuarial assumptions below are based on the assumption the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits.

NOTE 5 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (CONTINUED)

The components of the actuarial present value of accumulated Plan benefits as of January 1, 2009 and 2008 are:

	2009	2008
Vested benefits		
Participants currently receiving payments	$ 10,719,198	$ 10,454,818
Other participants	8,208,347	8,139,560
	18,927,545	18,594,378
Nonvested benefits	605,493	750,290
Total actuarial present value of accumulated plan benefits	$ 19,533,038	$ 19,344,668

The actuarial value of plan assets was $16,438,690 and $22,078,586 as of January 1, 2009 and 2008, respectively.

The components of the changes in accumulated Plan benefits for the years ended January 1, 2009 and 2008 are:

	2009	2008
Actuarial present value of accumulated plan benefits as of January 1, 2008 and 2007, respectively.	$ 19,344,668	$ 17,920,283
Increase (decrease) during the year attributable to:		
Additional benefits accumulated	(57,465)	2,110,911
Interest due to decrease in the discount period	1,542,450	1,290,825
Benefits paid	(1,296,615)	(1,418,574)
Assumption changes	-	(558,777)
Net increase	188,370	1,424,385
Actuarial present value of accumulated plan benefits as of January 1, 2009 and 2008, respectively.	$ 19,533,038	$ 19,344,668

Due to inherent uncertainties in actuarial estimates, it is reasonably possible that actuarial estimates could change in the near term.

NOTE 6 GENERAL ACTUARIAL DATA

The more significant assumptions underlying the actuarial computations for the 2009 and 2008 valuations were as follows:

Plan's Actuary	Mercer
Assumed Rate of Return on Investments	8.25% per annum, compounded annually, for both the 2009 and 2008 valuations.
Mortality	Healthy - RP 2000 combined healthy mortality table proejcted to 2012, sex distinct, combined healthy, with blue-collar adjustments Disabled - 1985 Pension Disability Table
Termination of Employment	Sample probabilities of withdrawal areas follow:

Years of Service	Percent Terminating Per Year
< 1	20.0%
1 < 2	17.5%
2 < 3	15.0%

Assumed Retirement Age — For the 2009 and 2008 valuations:

Attained Age	Percentage Rate
55	5.0%
56 - 58	3.0%
59 - 61	5.0%
62	30.0%
63 - 64	10.0%
65 - 66	50.0%
67 and above	100.0%

Assumptions Made In Valuing Spouse's Benefit	80% of male participants assumed to be married and 50% of female participants assumed to be married, with wives three years younger than husbands.

NOTE 6 GENERAL ACTUARIAL DATA (CONTINUED)

Form of Payment	All participants are assumed to elect payment in the form of a single life annuity.
Actuarial Method of Calculation	Traditional Unit Credit for the minimum funding method Projected Unit Credit for the maximum funding method
Assumed Expense	Assumed discount rate for contributions and return on assets for pension costs are net of any expenses paid from the Trust, including 0.11% and 0.31% for administrative expenses during 2009 and 2008, respectively.
Disability Incidence	1985 Pension Disability Table Class 2

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

As of January 1, 2009, the funding interest rate election was changed from full yield curve, with an effective interest rate of 6.28% at January 1, 2008, to full yield curve with two look-back months, with an effective interest rate of 8.19%. In addition, the adjustment in the assumed discount rate for administrative expenses changed from 0.31% to 0.11% in 2009. Finally, the asset method was changed from fair value to an averaging method.

As of January 1, 2008, the Plan sponsor elected to use the full yield curve as the mandated interest assumption, which is used to calculate the Plan's funding target. Therefore, the interest rate changed from 5.78% to the full yield curve with an effective interest rate of 6.28%. The Plan sponsor also elected to update its mortality assumption from the 2007 current liability combined tables to the 2008 PPA separate static annuitant and nonannuitant tables. These changes were made to better reflect anticipated experience under the plan.

NOTE 7 FUNDING POLICY

For the years ended December 31, 2009 and 2008, the funding policy was to contribute at least the minimum amount required under ERISA, as calculated by the Plan's actuary. During 2009 and 2008, contributions were made to meet the minimum funding requirements of ERISA.

NOTE 8 TAX STATUS

The Plan obtained its latest determination letter on August 5, 2008, in which the Internal Revenue Service stated that the Plan qualifies under the applicable provisions of the Internal Revenue Code and therefore, is exempt from federal income taxes. The Plan has been amended since receiving the determination letter. The Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

NOTE 9 INFORMATION CERTIFIED BY THE TRUSTEE (UNAUDITED)

The following information provided by The Northern Trust Company was certified to be accurate and complete with respect to the following:

(a) The assets held by The Northern Trust Company at December 31, 2009 and 2008, as well as the transactions involving these assets for the years ended December 31, 2009 and 2008.

(b) The amount of investment income for the years ended December 31, 2009 and 2008.

NOTE 10 PLAN TERMINATION

The Company expects the Plan to be continued indefinitely, but reserves the right to terminate the Plan and contributions thereunder, in whole or in part, at any time by action of its Trustees. If the Plan is terminated or partially terminated, benefits will be distributed pursuant to the terms of the Plan. Its net assets generally will not be available on a pro-rata basis to provide participants' benefits. Generally, the Plan provides the following priorities:

1. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. 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.

2. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) up to the applicable limitations (discussed below).

3. All other noninsured vested benefits.

4. All nonvested benefits.

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 under the Plan, 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 an individual's monthly benefit that the PBGC guarantees. For plan terminations occurring during 2009 and 2008, that ceiling is $4,500 and $4,313 per month, respectively. That ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

NOTE 10 PLAN TERMINATION (CONTINUED)

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 conditions of the plan sponsor and the level of benefits guaranteed by the PBGC. PBGC insurance guarantees are backed by the solvency of the PBGC – a U.S. Government agency. Should the PBGC become insolvent, additional appropriations to the agency would need to be authorized by the U.S. Government in order to pay guaranteed benefits.

NOTE 11 PLAN AMENDMENT

During 2009, the monthly benefit rate was increased from $42 to $43. The change was recognized for minimum funding in 2009.

During 2008, the monthly benefit rate was increased from $41 to $42. The change was recognized for minimum funding in 2008.

NOTE 12 PLAN TRANSFER

During 2008, the Plan recognized transfers to other plans of $13,272. These investments represent assets related to employees who transferred employment from the union to other related companies during the year.

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

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.

A Name of plan

Cognis Corporation Consolidated Union Retirement Plan

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Cognis Corporation

D Employer Identification Number (EIN)

31-1667081

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 1 Day 1 Year 2009

2 Assets:

a	Market value	**2a**	14,944,264
b	Actuarial value	**2b**	16,438,690

3 Funding target/participant count breakdown

			(1) Number of participants	(2) Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	264	10,931,141
b	For terminated vested participants	**3b**	152	3,080,882
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		578,948
	(2) Vested benefits	**3c(2)**		5,921,164
	(3) Total active	**3c(3)**	122	6,500,112
d	Total	**3d**	538	20,512,135

4 If the plan is at-risk, check the box and complete items (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 at-risk for fewer than five consecutive years and disregarding loading factor	**4b**	

5	Effective interest rate	**5**	8.24 %
6	Target normal cost	**6**	304,890

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 Lisa O. Elliott ASE — Signature of actuary

9/29/10 — Date

LISA O. ELLIOTT, MAAA — Type or print name of actuary

08-04942 — Most recent enrollment number

Mercer — Firm name

(312) 917-9900 — Telephone number (including area code)

155 North Wacker Drive, 15th Floor

Chicago IL 60606 — Address of the firm

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

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	2,464,617	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	985,494	0
9	Amount remaining (Item 7 minus item 8)	1,479,123	0
10	Interest on item 9 using prior year's actual return of (28.31)%	(418,740)	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		79,267
	b Interest on (a) using prior year's effective rate of 6.23 %		(22,440)
	c Total available at beginning of current plan year to add to prefunding balance		56,827
	d Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections	1,060,383	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part III Funding percentages

14	Funding target attainment percentage	14	80.14 %
15	Adjusted funding target attainment percentage	15	80.14 %
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	90.05 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/15/2009	282,941				
07/15/2009	224,490				
10/14/2009	224,490				
11/12/2009	50,000				
01/15/2010	251,253				
03/30/2010	1,400,000				
			Totals ▶ 18(b)	2,433,174	18(c) 0

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

a	Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	2,249,820

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [ ] Yes [X] No

c 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
0	0	0	0

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

21 Discount rate:

a Segment rates:

1st segment: %	2nd segment: %	3rd segment: %	[X] N/A, full yield curve used

b Applicable month (enter code) **21b** 2

22 Weighted average retirement age **22** 63

23 Mortality table(s) (see instructions) [ ] Prescribed - combined [X] 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 [X] No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ..... [X] Yes [ ] No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment ..... [X] Yes [ ] 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**	304,890

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	4,073,445	811,788
b Waiver amortization installment		

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**	1,116,678

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	0	0	0

36	Additional cash requirement (item 34 minus item 35)	**36**	1,116,678
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	**37**	2,249,820
38	Interest-adjusted excess contributions for current year (see instructions)	**38**	1,133,142
39	Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	**39**	0
40	Unpaid minimum required contribution for all years	**40**	0

Schedule SB, Line 11a – Explanation of Excess Contribution Discrepancy

The 2008 Schedule SB was completed before final funding regulations were issued and the amount reported on line 38 was limited to the excess of the discounted value of actual employer contributions over the minimum required contribution before any credit balance use.

Schedule SB, Part V - Summary of Plan Provisions

Following is a summary of the major plan provisions used to determine the plan's financial position. It should not be used in determining plan benefits.

<table>
<tr><td>Effective date and plan year</td><td>Original plan: January 1, 1958
Restated plan: October 1, 1999
Plan year: Calendar year</td></tr>
<tr><td>Most recent amendment</td><td>January 1, 2008</td></tr>
<tr><td>Status of the plan</td><td>The plan has ongoing benefit accruals and new employees are eligible to participate in the plan once they satisfy the participation requirements.</td></tr>
<tr><td>Significant events that occurred during the year</td><td>None</td></tr>
<tr><td colspan="2">Definitions</td></tr>
<tr><td>▪ Covered employees</td><td>Kankakee Union employees</td></tr>
<tr><td>▪ Participation</td><td>Earliest of completion of probationary period, 90 days or age 21 and one year of Service</td></tr>
<tr><td>▪ Employee contributions</td><td>None</td></tr>
<tr><td>▪ Service</td><td>Measured in years and months from date of hire</td></tr>
<tr><td>▪ Accrued benefit</td><td>For all Service, the product of Service and the monthly benefit rate below, based on the effective date immediately preceding the date of termination or retirement.

<table><tr><th>Effective Date</th><th>Monthly Benefit Rate</th></tr><tr><td>Before January 27, 2001</td><td>$34</td></tr><tr><td>January 27, 2002</td><td>$36</td></tr><tr><td>February 1, 2003</td><td>$37</td></tr><tr><td>February 1, 2004</td><td>$38</td></tr><tr><td>February 1, 2005</td><td>$39</td></tr><tr><td>February 1, 2006</td><td>$40</td></tr><tr><td>February 1, 2007</td><td>$41</td></tr><tr><td>February 1, 2008</td><td>$42</td></tr><tr><td>February 1, 2009</td><td>$43</td></tr><tr><td>February 1, 2010</td><td>$44</td></tr></table></td></tr>
<tr><td colspan="2">Normal retirement</td></tr>
<tr><td>▪ Eligibility</td><td>Last day of the month age 65 attained</td></tr>
<tr><td>▪ Benefit</td><td>Accrued Benefit determined at Normal Retirement Date</td></tr>
<tr><td colspan="2">Early retirement</td></tr>
<tr><td>▪ Eligibility</td><td>Age 55 and 10 years of Service</td></tr>
<tr><td>▪ Benefit</td><td>Accrued Benefit calculated at early retirement. Benefits are unreduced at age 62 and reduced 4% per year prior to age 62</td></tr>
</table>

Schedule SB, Part V - Summary of Plan Provisions

Late retirement	
▪ Eligibility	Retire after age 65
▪ Benefit	Accrued Benefit determined at actual retirement
Deferred vested	
▪ Eligibility	Five years of Service
▪ Benefit	Accrued benefit payable at age 65. Benefit available from age 55 if 10 years of Service. Benefit is reduced 4% for each year retirement precedes age 65.
Disability	
▪ Eligibility	Total and permanent disability after nine and one-half years of Service
▪ Benefit	Accrued Benefit payable immediately ($2,400 per year minimum)
Plant shut-down	
▪ Eligibility	30 years of Service
▪ Benefit	Accrued Benefit calculated at early retirement. Benefits are unreduced at age 62 and reduced 4% per year prior to age 62.
Pre-retirement death	
▪ Eligibility	Death of a participant who has been married for one year and is eligible for vesting.
▪ Benefit prior to early retirement	50% of the Accrued Benefit that would have been paid to the participant from the earliest retirement age, assuming terminated on the day of death, survived to the earliest retirement age, retired and commenced payments under 50% joint and survivor option with the spouse as the survivor, and died the day after retirement.
▪ Benefit after early retirement	50% of the Accrued Benefit that would have been paid to the participant from the first of the month following death, assuming the participant had retired and commenced payments on the first of the month of death under the 50% joint and survivor options with his spouse as the survivor.
Form of benefits	
▪ Automatic form for unmarried participants	Life Annuity
▪ Automatic form for married participants	Actuarially reduced 50% Joint and Survivor Annuity

Schedule SB, Part V - Summary of Plan Provisions

▪ Optional forms	▪ Married Participants – Life Annuity ▪ All Participants – 50%, 75%, and 100% Joint and Survivor Annuities In addition, if the value of any participant's benefit at retirement or termination does not exceed $1,000, the participant will be paid out in a single lump-sum amount.
▪ Optional form conversion factors	Lump sums: ▪ Mortality: the applicable mortality table prescribed in Code Section 417(e)(3)(B) ▪ Interest rate: the applicable interest rate prescribed in Code Section 417(e)(3)(C) Other forms: ▪ Mortality: RP-2000 Healthy Annuitant, male participant, female beneficiary projected to 2012 without collar adjustment ▪ Interest rate: 6.00%

Benefits are provided under this plan for groups that accrued benefits under different benefit provisions. These groups include Ambler Union, Hawthorne, Grain Miller, Saugus Union, Process Chemical, and Parker 1154.

We have not outlined the provisions of those plans here as they are no longer needed for the valuation. All benefit amounts needed to value these liabilities are provided in the census data we receive for Cognis.

Notice to Terminated Accountant Or Enrolled Actuary

Jeremy Roberts
ASA, EA
10 South Wacker Drive, Suite 1700
Chicago IL 60606

I, as plan administrator, verify that the explanation that is reproduced below or attached to this notice is the explanation concerning your termination reported on the Schedule C (Form 5500) attached to the 2009 Annual Return/Report of Employee Benefit Plan for the Cognis Corporation Consolidated Union Retirement Plan.
This Form 5500 is identified in line 2b by the nine-digit EIN 31-1667081, and in line 1b by the three-digit PN 003.

You have the opportunity to comment to the Department of Labor concerning any aspect of this explanation.

Comments should include the name, EIN, and PN of the plan and be submitted to:

Office of Enforcement
Employee Benefits Security Administration
U.S. Department of Labor
200 NW Constitution Avenue
Washington, DC 20210

Signed _____

Dated 10/8/2010

Explanation:
Actuary has left the firm

Electronic Filing Only

Schedule SB, Line 32 - Schedule of Amortization of Bases

The shortfall amortization charge is the sum of the shortfall base amortization for each plan year covered under PPA. Although a shortfall base can be negative, the combined shortfall amortization charge cannot be negative.

Shortfall bases

Year established		Outstanding balance	Years remaining		Installment
2008	$	4,064,718	6	$	810,239
2009		8,727	7		1,549
Total	$	4,073,445		$	811,788

Schedule SB, Line 19 – Discounted Employer Contributions

Date	Amount contributed	Plan year	Applicable effective interest rate	Discounted value as of January 1, 2009
4/15/2009	$ 282,941	2009	8.24%	$ 276,629
7/15/2009	224,490	2009	8.24%	215,192
10/14/2009	224,490	2009	8.24%	210,985
11/12/2009	28,162	2009	8.24%	26,302
11/12/2009	21,838	2009	13.24%*	20,325
1/15/2010	251,253	2009	8.24%	231,422
3/30/2010	1,400,000	2009	8.24%	1,268,965
Total	**$ 2,433,174**			**$ 2,249,820**

***** In determining the discounted value, 13.24% (EIR plus 5%) was applied for the period that the contributions were late, while 8.24% was applied from the quarterly contribution due date back to the valuation date.

Schedule SB, Line 25 - Change in Method

Beginning with the 2009 valuation, expected expenses are added to the normal cost, the asset method was changed from fair value to an averaging method, and the funding interest rate election was changed from full yield curve with no look-back months to full yield curve with two look-back months.

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

(A)	(B)	(C)	(D)	(E)
Age	**Retirement**	**Lx**	**#Retirees**	**#Retirees x Age**
55	5.00%	10,000	500	27,500
56	3.00%	9,500	285	15,960
57	3.00%	9,215	276	15,732
58	3.00%	8,939	268	15,544
59	5.00%	8,671	434	25,606
60	5.00%	8,237	412	24,720
61	5.00%	7,825	391	23,851
62	30.00%	7,434	2,230	138,260
63	10.00%	5,204	520	32,760
64	10.00%	4,684	468	29,952
65	50.00%	4,216	2,108	137,020
66	50.00%	2,108	1,054	69,564
67	100.00%	1,054	1,054	70,618
68	100.00%	0	0	0
69	100.00%	0	0	0
70	100.00%	0	0	0
	Total		**10,000**	**627,087**

Weighted Average Retirement Age **63**

The weighted average retirement age is the total for column E divided by the total for column D rounded to the nearest integral age. It should be noted that while only integral values are shown in the table, the full content of each cell, including decimal portions, is used in the calculations.

Schedule SB, Line 26 - Schedule of Active Participant Data

Attained Age	Years of credited service									
	Under 1	**1-4**	**5-9**	**10-14**	**15-19**	**20-24**	**25-29**	**30-34**	**35-39**	**40 & Up**
Under 25	0	0	0	0	0	0	0	0	0	0
25-29	1	2	0	0	0	0	0	0	0	0
30-34	0	1	1	1	0	0	0	0	0	0
35-39	0	5	4	5	1	0	0	0	0	0
40-44	1	3	2	6	3	0	0	0	0	0
45-49	0	1	3	3	4	0	1	0	0	0
50-54	0	3	3	3	5	3	1	1	1	0
55-59	0	1	0	4	9	1	1	4	14	0
60-64	0	0	1	1	3	2	0	2	8	2
65-69	0	0	0	1	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0	0	0

In each cell, the number is the count of active participants for each age/service combination.

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

Discount rate election	Full yield curve with 2 look-back months
Mortality elections	
▫ Healthy participants	2009 PPA separate static annuitant and nonannuitant mortality tables
▫ Disabled participants	2009 PPA separate static annuitant and nonannuitant mortality tables
Other economic assumptions	
▫ Salary increases	Not applicable
▫ Flat-dollar benefit increases	None
▫ Social Security wage base	Not applicable
▫ Inflation	Not applicable
▫ Expected investment return	8.25% for 2007 through 2009
▫ Expenses	$54,000 added to current year normal cost; based on three-year average of actual administrative expenses
Demographic assumptions	
Withdrawal	See table of sample rates
Disability incidence	1985 Pension Disability Table Class 2. See table of sample rates.

Retirement age

Attained age	Percentage
Under 55	0%
55	5%
56-58	3%
59-61	5%
62	30%
63-64	10%
65-66	50%
67 and over	100%

Benefit commencement age for	
▫ Future vested deferred	65
▫ Current vested deferred	65

Spouse assumptions	Male participants	Female participants
▫ Percentage married	80%	50%
▫ Spouse age difference	3 years younger	3 years older

Form of payment	All participants are assumed to elect payment in the form of a single life annuity

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

Table of sample rates

Attained age	Percentage			
	Withdrawal[1]		Disability incidence	
	Male	Female	Male	Female
20	17.20%	17.20%	0.064%	0.055%
25	13.20%	13.20%	0.093%	0.096%
30	10.40%	10.40%	0.134%	0.165%
35	4.05%	4.05%	0.199%	0.252%
40	3.15%	3.15%	0.314%	0.357%
45	2.60%	2.60%	0.505%	0.522%
50	1.95%	1.95%	0.830%	0.854%
55	0.00%	0.00%	1.502%	1.490%
60	0.00%	0.00%	2.266%	1.793%
65	0.00%	0.00%	3.028%	2.095%
70	0.00%	0.00%	0.000%	0.000%

Asset methods – effective January 1, 2009

We used financial data submitted by the trustee as of the valuation date without further audit. The market value is the amount reported in the year end trustee statement plus discounted receivable contributions. Customarily, this information would not be verified by a plan's actuary. We have reviewed the information for internal consistency and we have no reason to doubt its substantial accuracy.

[1] *Select withdrawal rates are used for the first three years of service regardless of age equal to 20.0%, 17.5% and 15.0%, respectively.*

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

The asset valuation method is the quarterly average of the adjusted market value over the last 6 months preceding the valuation date. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110 percent and no less than 90 percent of the fair market value, as defined in IRC Section 430.

A characteristic of this asset valuation method is that, over time, it is slightly more likely to produce an actuarial value of assets that is less than the market value of assets than an actuarial value that is greater than market.

Participant methods – effective January 1, 2008

We used the participant data supplied by the plan sponsor. We have reviewed the data and have no reason to doubt its substantial accuracy. Participants or former participants are included or excluded from the valuation as described below:

- **Participants included:** The plan sponsor provides us with data on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities.
- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break in service on the valuation date are treated as terminated participants.
- **Insurance contracts:** The plan does not have any insurance contracts.
- **Disabled participants:** Participants who become disabled before retirement receive an immediate annuity. We have valued these participants using the assumption that they will remain disabled until normal retirement.
- **Transferred participants:** The liabilities for employees who have transferred into another plan of the plan sponsor have been included with the liabilities for terminated vested participants.
- **Estimated benefits:** We estimated benefits for 24 terminated vested participants since exact termination calculations were not provided to us.

Benefits included or excluded – effective January 1, 2008

Unless noted below, all benefits provided by the plan are included in this valuation.

- **Plan amendments:** Amendments adopted after the valuation date or effective after the current plan year are excluded from the valuation. The multiplier increase effective during the plan year has been included in the determination of the funding target on a prorated basis. Specifically, for 2009, a $43 dollar multiplier became effective February 1, 2009; this replaced the prior $42 multiplier. In determining the funding target and normal cost, a prorated amount of $42.9167 was used for 2009 decrements; a $43 amount was used for 2010+ decrements.
- **Scheduled benefit increases:** Scheduled benefit increases effective after the end of the current plan year are excluded from minimum funding requirements.
- **Late retirement increases:**

- *Active participants:* The plan provides benefit suspension notices to participants who work beyond normal retirement; therefore, late retirement actuarial increases only apply to participants who defer retirement beyond age 70½. There are no current participants over age 70.
- *Deferred vested participants:* Current deferred vested participants over normal retirement age are valued including the late retirement actuarial increase.

- **Shutdown benefits:** We are not aware of any corporate actions that would create shutdown benefits; therefore, they are excluded.
- **IRC Section 415(b):** The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.
- **Benefit restrictions:** Benefit restrictions (if applicable) are ignored in this valuation.

Plan sponsor elections – effective January 1, 2009

Funding interest rate

- Full yield curve.
- 2 look-back months.

Valuation of lump sums based on IRC Section 417(e) assumptions:

- Not applicable

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

Minimum funding method

Target liability for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- An individual's **accrued liability** is the present value of benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **normal cost** is the present value of the benefit deemed to accrue in the plan year. If multiple decrements are used, the accrued liability and the normal cost for an individual are the sum of the component accrued liabilities and normal costs associated with the various anticipated separation dates.
- The plan's **target normal cost** is the sum of the individual normal costs, and the plan's **funding target liability** is the sum of the accrued liabilities for all participants under the plan.

Maximum deductible contribution method

Calculations of maximum deductible contributions include the excess of the accrued liability computed using the projected unit credit method over the minimum funding target liability. The objective of the projected unit credit method is to fund each participant's benefits under the plan as they accrue, taking into consideration future benefit increases. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- An individual's **projected accrued liability** is the present value of benefits based on credited service as of the beginning of the plan year and projected benefit that would be used in the calculation of the benefit on each expected separation date. If multiple decrements are used, the accrued liability for an individual is the sum of the component accrued liabilities associated with the various anticipated separation dates.
- The plan's **projected funding target liability** is the sum of the projected accrued liabilities for all participants under the plan.