

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

Part II	Basic Plan Information —enter all requested information
1a Name of plan EMERALD PERFORMANCE MATERIALS, LLC WAGE EMPLOYEES PENSION PLAN	1b Three-digit plan number (PN) ▶ 002
	1c Effective date of plan 05/01/2006
2a Plan sponsor's name and address (employer, if for single-employer plan) EMERALD PERFORMANCE MATERIALS, LLC 2020 FRONT STREET, SUITE 100 CUYAHOGA FALLS, OH 44221-3215	2b Employer Identification Number (EIN) 20-4419928
	2c Plan sponsor's telephone number 330-916-6721
	2d Business code (see instructions) 325100
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") EMERALD PERFORMANCE MATERIALS, LLC 2020 FRONT STREET, SUITE 100 CUYAHOGA FALLS, OH 44221-3215	3b Administrator's EIN 20-4419928
	3c Administrator's telephone number 330-916-6721
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. Sponsor's name	4b EIN
	4c PN
5a Total number of participants at the beginning of the plan year	5a 98
b Total number of participants at the end of the plan year	5b 85
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	☒ Yes ☐ No
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)	☒ Yes ☐ No
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.	

Part III	Financial Information		
7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	547057	834202
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	547057	834202
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	181000	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	117379	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		298379
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	11234	
e Certain deemed and/or corrective distributions (see instructions)	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	0	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		11234
i Net income (loss) (subtract line 8h from line 8c)	8i		287145
j Transfers to (from) the plan (see instructions)	8j	0	

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

1B 1G 1I

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

	Yes	No	Amount
10 During the plan year:			
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c Was the plan covered by a fidelity bond?	X		500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)		X	
f Has the plan failed to provide any benefit when due under the plan?		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

Part VI Pension Funding Compliance

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

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

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

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

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

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

Part VII Plan Terminations and Transfers of Assets

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

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

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

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

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2010	JONATHAN FEDAK
	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

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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>EMERALD PERFORMANCE MATERIALS, LLC WAGE EMPLOYEES PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>EMERALD PERFORMANCE MATERIALS, LLC</u>	D Employer Identification Number (EIN) <u>20-4419928</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2009</u>	
2 Assets:	
a Market value	2a <u>547057</u>
b Actuarial value	2b <u>547057</u>
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	3a <u>2</u> (1) Number of participants <u>16156</u> (2) Funding Target
b For terminated vested participants	3b <u>3</u> <u>13681</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>25853</u>
(2) Vested benefits	3c(2) <u>474668</u>
(3) Total active	3c(3) <u>92</u> <u>500521</u>
d Total	3d <u>97</u> <u>530358</u>
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 <u>8.22</u> %
6 Target normal cost	6 <u>188143</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>10/12/2010</u> Date <u>08-07321</u> Most recent enrollment number <u>330-644-2044</u> Telephone number (including area code)
Signature of actuary <u>SETH H. PITASKY, EA, MAAA</u> Type or print name of actuary <u>SUMMIT RETIREMENT PLAN SERVICES INC</u> Firm name <u>13680 CLEVELAND AVENUE NW</u> <u>UNIONTOWN, OH 44685</u> Address of the firm	

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part 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)	0	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8).....	0	0
10 Interest on item 9 using prior year's actual return of <u>-54.50</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		3
b Interest on (a) using prior year's effective rate of <u>6.38</u> %		0
c Total available at beginning of current plan year to add to prefunding balance		3
d Portion of (c) to be added to prefunding balance.....		3
12 Reduction in balances due to elections or deemed elections.....	0	3
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	103.14 %
15 Adjusted funding target attainment percentage.....	15	103.15 %
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	52.85 %
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
04/20/2009	74000	0			
07/14/2009	74000	0			
10/14/2009	33000	0			
Totals ►			18(b)	181000	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	174225
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☒ 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: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is 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	171444
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	171444
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		Total balance
36 Additional cash requirement (item 34 minus item 35).....	36	171444
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	174225
38 Interest-adjusted excess contributions for current year (see instructions).....	38	2781
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

EMERALD PERFORMANCE MATERIALS, LLC WAGE EMPLOYEES' PENSION PLAN
Schedule SB, Line 26 - Schedule of Active Participant Data
Plan Name: EMERALD PERFORMANCE MATERIALS, LLC WAGE EMPLOYEES' PENSION PLAN
Plan EIN: 20-4419928
Plan Number: 002

	Years of Credited Service															
	< 1	1 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40+						
Age	Avg.	Avg.	Avg.	Avg.	Avg.	Avg.	Avg.	Avg.	Avg.	Avg.						
#	Comp.	#	Comp.	#	Comp.	#	Comp.	#	Comp.	#	Comp.	#	Comp.	#	Comp.	Avg.
<25		1														
25-29		1														
30-34			1													
35-39																
40-44																
45-49						1										
50-54						5										
55-59		1				2										
60-64		1				2		1								
65-69								1								
70+																

Age is attained age as of the valuation date.

indicates the number of active participants in an age and service category.

EMERALD PERFORMANCE MATERIALS, LLC
WAGE EMPLOYEES' PENSION PLAN
VALUATION AS OF 01/01/2009
Summary of Actuarial Method and Assumptions

Normal Retirement Benefit

Actuarial Cost Method: PPA06 Funding Rules

Full Yield Curve Used

PBGC Segmented Rates

First Segment:	6.72%
Second Segment:	7.12%
Third Segment:	6.36%

Pre-Retirement Valuation Assumptions

Mortality Table	2009 430(h)(3)(A)-Optional combined
Probability of Turnover	Crocker-Sarason-Straight T-1

Retirement Valuation Assumptions

Mortality Table	2009 430(h)(3)(A)-Optional combined
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IRC417(e)(3) Interest Assumption

1st Segment Rate:	6.43% Effective annual rate
2nd Segment Rate:	5.95% Effective annual rate
3rd Segment Rate:	5.41% Effective annual rate

Optional Forms Assumption

- 0% of participants will elect the Plan Normal Form
- 100% of participants will elect a Single Life annuity
- 0% of participants will elect a Single Life annuity with 5 years certain
- 0% of participants will elect a Single Life annuity with 10 years certain
- 0% of participants will elect a Single Life annuity with 15 years certain
- 0% of participants will elect a 50% Joint & Survivor annuity
- 0% of participants will elect a 60% Joint & Survivor annuity
- 0% of participants will elect a 70% Joint & Survivor annuity
- 0% of participants will elect a 80% Joint & Survivor annuity
- 0% of participants will elect a 90% Joint & Survivor annuity
- 0% of participants will elect a 100% Joint & Survivor annuity

Pre-Retirement Death Benefit

Liability funded on a reserve basis with Normal Retirement Benefit

Mortality Table	2009 430(h)(3)(A)-Optional combined
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Retirement Incidence

Participants are assumed to retire on the Normal Retirement Date

**EMERALD PERFORMANCE MATERIALS, LLC
WAGE EMPLOYEES' PENSION PLAN
VALUATION AS OF 01/01/2009
Summary of Actuarial Method and Assumptions**

Vested Termination Benefit

Probability of Turnover Crocker-Sarason-Straight T-1

Liability funded on a reserve basis with Normal Retirement Benefit

Pre-Retirement Actuarial Equivalence Assumptions

Investment Earnings same as IRC417(e)(3) Interest Assumption

Mortality Table 2009 417(e)(3) Applicable Mortality Table

Retirement Actuarial Equivalence Assumptions

Investment Earnings same as IRC417(e)(3) Interest Assumption

Mortality Table 2009 417(e)(3) Applicable Mortality Table

Assumptions for IRC415 Maximum Benefit Actuarial Adjustments

Investment Earnings 5% Effective annual rate

Mortality Table 2009 417(e)(3) Applicable Mortality Table

Retirement Protection Act of 1994 Interest Rate for non-life annuities

Investment Earnings 5.5% Effective annual rate

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
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
▶ Round off amounts to nearest dollar.	
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.	
A Name of plan EMERALD PERFORMANCE MATERIALS, LLC WAGE EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF EMERALD PERFORMANCE MATERIALS, LLC	D Employer Identification Number (EIN) 20-4419928
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I Basic Information			
1 Enter the valuation date: Month 01 Day 01 Year 2009			
2 Assets:			
a Market value	2a	547057	
b Actuarial value	2b	547057	
3 Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	2	16156
b For terminated vested participants	3b	3	13681
c For active participants:			
(1) Non-vested benefits	3c(1)		25853
(2) Vested benefits	3c(2)		474668
(3) Total active	3c(3)	92	500521
d Total	3d	97	530358
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	8.22%	
6 Target normal cost	6	188143	

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 SETH H. PITASKY Signature of actuary SETH H. PITASKY, EA, MAAA Type or print name of actuary SUMMIT RETIREMENT PLAN SERVICES INC Firm name 13680 CLEVELAND AVENUE NW UNIONTOWN OH 44685 Address of the firm	10/12/2010 Date 0807321 Most recent enrollment number 330-644-2044 Telephone number (including area code)

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)	0	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8)	0	0
10 Interest on item 9 using prior year's actual return of <u>-54.50%</u>	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		3
b Interest on (a) using prior year's effective rate of <u>6.38%</u>		0
c Total available at beginning of current plan year to add to prefunding balance		3
d Portion of (c) to be added to prefunding balance		3
12 Reduction in balances due to elections or deemed elections	0	3
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	103.14%
15 Adjusted funding target attainment percentage	15	103.15%
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	52.85%
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
04/20/2009	74000	0			
07/14/2009	74000	0			
10/14/2009	33000	0			
Totals ▶			18(b)	181000	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	174225

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☒ 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: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is 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	171444
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33)	34	171444
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		
36 Additional cash requirement (item 34 minus item 35)	36	171444
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37	174225
38 Interest-adjusted excess contributions for current year (see instructions)	38	2781
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

**EMERALD PERFORMANCE MATERIALS, LLC
WAGE EMPLOYEES' PENSION PLAN
VALUATION AS OF 01/01/2009
Summary of Plan Provisions**

Plan Effective Date	May 1, 2006
Plan Anniversary Date	January 1, 2009
Participation Eligibility	Minimum age: None Minimum months of service: None
Plan Entry Date	Date of satisfaction of the requirements
Normal Retirement Date	First day of the month coincident with or following age 65
Normal Form of Benefit	Single Life Annuity (Qualified Joint and Survivor annuity is the required standard option)
Retirement Benefit Optional Forms	Single Life Annuity Single Life Annuity with 5 years certain Single Life Annuity with 10 years certain Single Life Annuity with 15 years certain 50% Monthly Joint and Survivor Annuity 60% Monthly Joint and Survivor Annuity 70% Monthly Joint and Survivor Annuity 80% Monthly Joint and Survivor Annuity 90% Monthly Joint and Survivor Annuity 100% Monthly Joint and Survivor Annuity
Normal Retirement Benefit:	Cincinnati: Sum of annual accruals prior to the valuation date, plus future accruals of \$35 per year. Maximum years of past service: 0 Past service is prior to the effective date IRC415 maximum annual benefit: \$195,000 Actuarially adjusted under IRC415(b) for benefit commencement age and benefit form Benefit limited to 100% of compensation Akron: Sum of annual accruals prior to the valuation date, plus future accruals of \$37 per year. Maximum years of past service: 0 Past service is prior to the effective date IRC415 maximum annual benefit: \$195,000 Actuarially adjusted under IRC415(b) for benefit commencement age and benefit form Benefit limited to 100% of compensation
Compensation Definition	All Subgroups Annual salary up to \$245,000 considered



EMERALD PERFORMANCE MATERIALS, LLC
WAGE EMPLOYEES' PENSION PLAN
VALUATION AS OF 01/01/2009
Summary of Plan Provisions

Pre-Retirement Death Benefit	Monthly benefit for life of beneficiary Qualified pre-retirement survivor annuity is payable to the surviving spouse, unless waived with spousal consent.
Benefit Amount	Qualified 50%J&C Survivor Annuity IRC417
Insurance Eligibility	Minimum months of service: 60
Vested Retirement Benefit	Vesting Schedule: Cliff vesting (100% after 5 years) Computation Period: Elapsed Time Method Based on periods of service Rounded down to completed years
Accrued Retirement Benefit	All Subgroups Units accrued to date Maximum number of years of past credited benefit accrual service is 0
Early Retirement Benefit	Accrued retirement benefit Eligibility requirements: Minimum years of service: 10 Minimum age: 55
Benefit Commencement Date	Benefit Adjustment: If retirement is after normal retirement, the benefit is the greater of the in-service benefit as of the retirement date and the normal retirement benefit actuarially increased to the retirement date.

EMERALD PERFORMANCE MATERIALS, LLC WAGE EMPLOYEES' PENSION PLAN

Line 32 - Schedule of Amortization Bases

Plan Name: EMERALD PERFORMANCE MATERIALS, LLC WAGE EMPLOYEES' PENSION PLAN

Plan EIN: 20-4419928

Plan Number: 002

	Present	Date	Years	Amount of
Type of Base	Value	Established	Remaining	Installment
Shortfall Base	0	00/00/0000	7	0

EMERALD PERFORMANCE MATERIALS, LLC WAGE EMPLOYEES' PENSION PLAN**Line 19 - Discounted Employer Contributions****Plan Name: EMERALD PERFORMANCE MATERIALS, LLC WAGE EMPLOYEES' PENSION PLAN****Plan EIN: 20-4419928****Plan Number: 002**

Date	Amount	Effective		Penalty		Additional		Value
		Plan	Rate of	Discounted	Rate of	Discounted	As of	
		Year	Interest	Amount	Interest	Amount	Valuation Date	
04/20/2009	74000.00	2009	8.22%	72275.00	13.22%	-26.00		72249.00
07/14/2009	74000.00	2009	8.22%	70957.00	13.22%	0.00		70957.00
10/14/2009	33000.00	2009	8.22%	31019.00	13.22%	0.00		31019.00
Total for Minimum Required Co				174251.00		-26.00		174225.00

EMERALD PERFORMANCE MATERIALS, LLC WAGE EMPLOYEES' PENSION PLAN
Schedule SB, line 22 - Description of Weighted Average Retirement Age

**Plan Name: EMERALD PERFORMANCE MATERIALS, LLC WAGE EMPLOYEES' PENSION
PLAN**

Plan EIN: 20-4419928

Plan Number: 002

Each participant is assumed to retire at his/her normal retirement age of 65.