

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
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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: <div><div>☐ a multiemployer plan;</div><div>☒ a single-employer plan;</div><div>☐ a multiple-employer plan; or</div><div>☐ a DFE (specify) ____</div></div>
B	This return/report is: <div><div>☐ the first return/report;</div><div>☒ the final return/report;</div><div>☐ an amended return/report;</div><div>☐ a short plan year return/report (less than 12 months).</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☒
D	Check box if filing under: <div><div>☒ Form 5558;</div><div>☐ automatic extension;</div><div>☐ the DFVC program;</div><div>☐ special extension (enter description)</div></div>

Part II	Basic Plan Information—enter all requested information
1a	Name of plan MCWHORTER TECHNOLOGIES, INC. HOURLY EMPLOYEES' PENSION PLAN
1b	Three-digit plan number (PN) ▶ 003
1c	Effective date of plan 02/27/1984
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) HEXION SPECIALTY CHEMICALS, INC. 180 E. BROAD STREET 29TH FLOOR COLUMBUS, OH 43215
2b	Employer Identification Number (EIN) 13-0511250
2c	Sponsor's telephone number 614-225-2145
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.	10/14/2010	GEORGE KNIGHT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2010	GEORGE KNIGHT
	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") HEXION SPECIALTY CHEMICALS, INC. 180 E. BROAD STREET 29TH FLOOR COLUMBUS, OH 43215	3b Administrator's EIN 13-0511250 3c Administrator's telephone number 614-225-2145
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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
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5 Total number of participants at the beginning of the plan year	5	177
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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	0
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	0
d Subtotal. Add lines 6a , 6b , and 6c	6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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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 3H

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) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
 (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
 (3) ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1) ☒ **H** (Financial Information)
 (2) ☐ **I** (Financial Information – Small Plan)
 (3) ☐ **A** (Insurance Information)
 (4) ☒ **C** (Service Provider Information)
 (5) ☒ **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
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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>MCWHORTER TECHNOLOGIES, INC. HOURLY EMPLOYEES' PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>HEXION SPECIALTY CHEMICALS, INC.</u>	D Employer Identification Number (EIN) <u>13-0511250</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>1288486</u>
b	Actuarial value 2b <u>1417335</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>16</u> <u>271741</u>
b	For terminated vested participants 3b <u>90</u> <u>476158</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>17506</u>
(2)	Vested benefits 3c(2) <u>514052</u>
(3)	Total active 3c(3) <u>71</u> <u>531558</u>
d	Total 3d <u>177</u> <u>1279457</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>7.96 %</u>
6	Target normal cost 6 <u>65144</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>09/14/2010</u>
Signature of actuary	Date
<u>SUZAN L. GUZIOR, F.S.A., E.A.</u>	<u>08-05865</u>
Type or print name of actuary	Most recent enrollment number
<u>TOWERS WATSON</u>	<u>513-345-4229</u>
Firm name	Telephone number (including area code)
<u>255 EAST FIFTH STREET</u> <u>SUITE 2120</u> <u>CINCINNATI, OH 45202-4721</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)	655641	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	33317	0
9	Amount remaining (Item 7 minus item 8).....	622324	0
10	Interest on item 9 using prior year's actual return of <u>-30.60</u> %	-190431	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>6.21</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance.....		0
12	Reduction in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	431893	0

Part III Funding percentages			
14	Funding target attainment percentage.....	14	77.02 %
15	Adjusted funding target attainment percentage.....	15	110.77 %
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	121.37 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

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
			Totals ►	18(b)	0
				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 0
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 3
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	65144
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	65144
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	65144	65144
36 Additional cash requirement (item 34 minus item 35).....	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	0
38 Interest-adjusted excess contributions for current year (see instructions).....	38	0
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

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		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

<div>A</div> <div>Name of plan</div> <div>MCWHORTER TECHNOLOGIES, INC. HOURLY EMPLOYEES' PENSION PLAN</div>	<div>B</div> <div>Three-digit plan number (PN)</div> <div>▶</div> <div>003</div>
<div>C</div> <div>Plan sponsor's name as shown on line 2a of Form 5500</div> <div>HEXION SPECIALTY CHEMICALS, INC.</div>	<div>D</div> <div>Employer Identification Number (EIN)</div> <div>13-0511250</div>

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

(b)

Enter name and EIN or address of person who provided you disclosure 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)

BANK OF AMERICA

231 SOUTH LASALLE ST., 14TH FLOOR
MAIL CODE IL1-231-14-03
CHICAGO, IL 60604

94-1687665

(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?
21	NONE	9666	Yes ☐ No ☒	Yes ☐ No ☐	0	Yes ☐ No ☒

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

CROWE HORWATH LLP

10 WEST BROAD ST. SUITE 1700
COLUMBUS, OH 43215

35-0921680

(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	NONE	16800	Yes ☐ No ☒	Yes ☐ No ☐	0	Yes ☐ No ☒

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

TOWERS WATSON

255 EAST FIFTH ST.
SUITE 2120
CINCINNATI, OH 45202-4721

23-1159360

(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	NONE	25119	Yes ☐ No ☒	Yes ☐ No ☐	0	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 ☐

(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:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

A Name of plan MCWHORTER TECHNOLOGIES, INC. HOURLY EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN) ► 003
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 HEXION SPECIALTY CHEMICALS, INC.	D Employer Identification Number (EIN) 13-0511250

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: B OF A LARGE CAP ENHANCED CORE FUND		
b Name of sponsor of entity listed in (a): BANK OF AMERICA		
c EIN-PN 95-4026042-006	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: BANK OF AMERICA AGGREGATE BOND FUND		
b Name of sponsor of entity listed in (a): BANK OF AMERICA		
c EIN-PN 06-0850628-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: B OF A MID CAP ENHANCED CORE FUND		
b Name of sponsor of entity listed in (a): BANK OF AMERICA		
c EIN-PN 95-4026042-008	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: B OF A SMALL CAP ENHANCED CORE FUND		
b Name of sponsor of entity listed in (a): BANK OF AMERICA		
c EIN-PN 95-4026042-010	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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

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 MCWHORTER TECHNOLOGIES, INC. HOURLY EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 HEXION SPECIALTY CHEMICALS, INC.	D Employer Identification Number (EIN) 13-0511250	

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)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	4	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1572	0
(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)	1150236	0
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	136675	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(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	1288487	0

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1288487	0
---	-----------	---------	---

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)		
(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)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	21	
(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)		21
(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)	5388	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		5388
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(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)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		236843
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		47201
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		289453

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	89564	
(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)		89564
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)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	62852	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		62852
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		152416

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		137037
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		1425524

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

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

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

(1) Name: CROWE HORWATH LLP

(2) EIN: 35-0921680

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.).....		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.).....		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.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		15000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		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.			

- 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: 0

- 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)
RESOLUTION PERFORMANCE PRODUCTS, LLC PENSION PLAN	76-0607613	001

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 <u>MCWHORTER TECHNOLOGIES, INC. HOURLY EMPLOYEES' PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HEXION SPECIALTY CHEMICALS, INC.</u>	D Employer Identification Number (EIN) <u>13-0511250</u>

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>94-1687665</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>19</u>

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____	If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year	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	☒ 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	☒ 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

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

Schedule R (Form 5500) 2009
v.092308.1

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): _____

- 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: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

**MCWHORTER TECHNOLOGIES, INC.
HOURLY EMPLOYEES' PENSION PLAN**

FINANCIAL STATEMENTS
December 31, 2009 and 2008

McWHORTER TECHNOLOGIES, INC.
HOURLY EMPLOYEES' PENSION PLAN
Columbus, Ohio

FINANCIAL STATEMENTS
December 31, 2009 and 2008

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Crowe Horwath LLP
Independent Member Crowe Horwath International

REPORT OF INDEPENDENT AUDITORS

Plan Administrator
McWhorter Technologies, Inc. Hourly Employees' Pension Plan
Columbus, Ohio

We were engaged to audit the financial statements and supplemental schedule of the McWhorter Technologies, Inc. Hourly Employees' Pension Plan (the "Plan") as of December 31, 2009 and 2008 and for the years then ended, as listed in the accompanying contents page. These financial statements and supplemental schedule 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 4, which was certified by Bank of America, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. 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 certifications from the trustee as of December 31, 2009 and 2008 and for the years then ended that the information provided to the plan administrator by the trustee is complete and accurate.

As described in Note 1, the Plan merged into the Resolution Performance Products, LLC Pension Plan effective December 31, 2009.

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

Crowe Horwath LLP

Crowe Horwath LLP

Columbus, Ohio
October 11, 2010

McWHORTER TECHNOLOGIES, INC.
HOURLY EMPLOYEES' PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
ASSETS		
Investments, at estimated fair value (Note 4)		
Money market funds	\$ -	\$ 1,572
Collective trust funds	-	1,150,236
Investments, at fair value based on quoted market prices (Note 4)		
Mutual funds	<u>-</u>	<u>136,675</u>
Total investments	-	1,288,483
Accrued income	<u>-</u>	<u>4</u>
Total assets	<u>-</u>	<u>1,288,487</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ -</u>	<u>\$ 1,288,487</u>

See notes to financial statements.

McWHORTER TECHNOLOGIES, INC.
 HOURLY EMPLOYEES' PENSION PLAN
 STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
 For the years ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Additions to net assets attributed to:		
Net investment income (loss) (Note 4):		
Net appreciation/(depreciation) in fair value of investments	\$ 284,044	\$ (517,061)
Interest and dividends	<u>5,409</u>	<u>153</u>
Total investment income (loss)	289,453	(516,908)
Deductions from net assets attributed to:		
Benefits paid	89,564	31,969
Administrative expenses	<u>62,852</u>	<u>58,395</u>
Total deductions	<u>152,416</u>	<u>90,364</u>
Net increase (decrease) prior to plan transfers	137,037	(607,272)
Plan transfers (Note 1)	<u>(1,425,524)</u>	<u>-</u>
Net decrease	(1,288,487)	(607,272)
Net assets available for benefits		
Beginning of year	<u>1,288,487</u>	<u>1,895,759</u>
End of year	<u>\$ -</u>	<u>\$ 1,288,487</u>

See notes to financial statements.

McWHORTER TECHNOLOGIES, INC.
HOURLY EMPLOYEES' PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2009 and 2008

NOTE 1 – PLAN DESCRIPTION

The following description of the McWhorter Technologies, Inc. Hourly Employees' Pension Plan (the "Plan") is provided for general information only. Readers should refer to the Plan document for a more complete description of the Plan's provisions.

General: The Plan was originally adopted by McWhorter Technologies, Inc. ("McWhorter") effective January 1, 1994 as a deferred pension plan covering certain employees of McWhorter, the Plan Sponsor. On July 14, 2000, McWhorter was acquired in a purchase business combination by Eastman Chemical Company ("Eastman"). On July 31, 2004, Eastman sold the former McWhorter Technologies, Inc. sites including Lynwood, California to Resolution Specialty Materials, Inc. ("RSM"), a company owned by Apollo Management, L.P. Plan sponsorship was transferred to RSM on August 1, 2004. Eastman completed the final funding of the Plan in 2004, determined as of the closing date, equal to the amount of unfunded benefit liabilities.

In 2005, RSM merged with Resolution Performance Products, LLC and Borden Chemical, Inc. to form Hexion Specialty Chemicals, Inc. ("Hexion" or the "Company"). In conjunction with the merger, Hexion became the Plan Sponsor.

Administration: The Plan is administered by the Pension Committee appointed by the Board of Directors of the Company. The Plan has a trust which is administered by Bank of America (the "Trustee"). In accordance with the Plan document, certain fees related to investment transactions, certain fees for administration of the Plan and benefit payments are paid by the Plan. All other administrative expenses of the Plan are paid by the Company.

Pension Benefits and Vesting: Employees covered by the Plan with five or more years of credited service are generally entitled to annual pension benefits beginning at normal retirement age (65 years old) equal to the Basic Pension Factor multiplied by the Participant's Pension Accrual Service, as defined in the Plan. The Plan permits early retirement, the terms of which vary at each geographical site, depending on the participant's age and years of service. If employees have a vested accrued benefit and their employment with the Company terminates before they attain the normal retirement date, and if they have not yet qualified for an early retirement pension, disability pension or death benefit, they will be entitled to their vested accrued benefit on the date of their termination in the form of a lump sum if the present value of their benefit is not more than \$5,000. During 2009, the Plan was amended retroactively to March 28, 2005 to limit lump sum payments to \$1,000.

Death Benefits: If a participant with a vested accrued benefit dies prior to the annuity starting date, regardless of employment at the time of death, and is survived by a spouse, such Participant's surviving spouse shall receive a death benefit in the form of a Qualified Pre-retirement Survivor Annuity based on the Participant's accrued benefit as of the date of the Participant's death or termination of employment, whichever is earlier, reduced by the early commencement date reductions, if applicable. In the event a Participant shall die on or after the annuity starting date for such Participant's normal, late, or early retirement pension or vested accrued benefit, the Participant's beneficiary shall receive the survivorship benefits, if any, provided in the form of benefits selected by the Participant. No death benefit shall be payable in the event the Participant dies prior to the Participant's annuity starting date, if the participant is not survived by a spouse.

Funding Policy: The Company will make contributions to the Plan as permitted or required by government laws and regulations. Participant contributions are not permitted under the Plan. There was no contribution made to the Plan during 2009 or 2008 and management has determined that this meets the minimum funding requirements prescribed by the Employee Retirement Income Security Act of 1974 ("ERISA").

(Continued)

McWHORTER TECHNOLOGIES, INC.
HOURLY EMPLOYEES' PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2009 and 2008

NOTE 1 – PLAN DESCRIPTION (Continued)

Plan Merger: Effective December 31, 2009, the Plan was merged into the Resolution Performance Products, LLC Pension Plan ("RPP Plan"), and the legal title of all Plan assets and the Plan obligations were transferred to the RPP Plan.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies, which conform with accounting principles generally accepted in the United States of America, have been applied consistently in the preparation of the Plan's financial statements.

Basis of Presentation: The financial statements are prepared on the accrual basis of accounting.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the financial statements, including the present value of accumulated plan benefits for the years then ended. Actual results could differ from those estimates. The present value of accumulated plan benefits is particularly subject to change in the near term.

Risks and Uncertainties: The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, liquidity and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of the 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.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in the estimates and assumptions in the near term would be material to the financial statements.

Investment Valuation and Income Recognition: The Plan's investments are stated at fair value. Purchases and sales of securities are recorded on a trade-date basis. Gains and losses on sales of securities are determined as the difference between sales proceeds and historical cost, and are included in the net appreciation in the fair value of investments. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Fair value is the price that would be received by the Plan for an asset or paid by the Plan to transfer a liability (an exit price) in an orderly transaction between market participants on the measurement date in the Plan's principal or most advantageous market for the asset or liability. Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs. The hierarchy places the highest priority on unadjusted quoted market prices in active markets for identical assets or liabilities (level 1 measurements) and gives the lowest priority to unobservable inputs (level 3 measurements). The three levels of inputs within the fair value hierarchy are defined as follows:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.

(Continued)

McWHORTER TECHNOLOGIES, INC.
HOURLY EMPLOYEES' PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2009 and 2008

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

Level 2: Significant other observable inputs other than level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In some cases, a valuation technique used to measure fair value may include inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

The following descriptions of the valuation methods and assumptions used by the Plan to estimate the fair values of investments apply to investments held directly by the Plan.

Mutual Funds: The fair values of mutual fund investments are determined by obtaining quoted prices on nationally recognized securities exchanges (level 1 inputs).

Money Market Fund: Fair values of money market funds have been determined to approximate their net asset value with no discounts for credit quality or liquidity restrictions (level 2 inputs).

Collective Trusts: Fair values of shares of collective trusts are based upon the net asset values of the funds reported by the fund managers as of the Plan's financial statement dates and recent transaction prices (level 2 inputs). The investment objectives and underlying investments of the collective trusts vary, with one holding diversified portfolios of domestic small capital stocks, one holding diversified portfolios of domestic mid capital stock, one holding diversified portfolios of domestic large capital stock, and the other holding a diversified portfolio of investment grade fixed income securities. Each collective trust provides for daily redemptions by the Plan at reported net asset values per share, with no advance notice requirement.

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.

Investments measured at fair value as of December 31, 2008 are summarized below:

	Fair Value Measurements at December 31, 2008 Using	
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
Investments	\$ 136,675	\$ 1,151,808

Benefit Payments: Benefit payments to participants are recorded when paid.

(Continued)

McWHORTER TECHNOLOGIES, INC.
HOURLY EMPLOYEES' PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2009 and 2008

NOTE 3 – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service employees have rendered through the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries.

The actuarial present value of accumulated plan benefits is determined by management and the consulting actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and probability of payment (by means of decrements such as death, withdrawal, or retirement) between the valuation date and the expected date of benefit payment.

The actuarial present value of accumulated plan benefits as of December 31, 2009 and 2008 was as follows:

	<u>2009</u>	<u>2008</u>
Vested benefits:		
Participants currently receiving benefit payments	\$ -	\$ 288,543
Other vested participants	<u>-</u>	<u>1,081,799</u>
Total vested benefits		1,370,342
Non-vested benefits:	<u>-</u>	<u>9,274</u>
Total actuarial present value of accumulated plan benefits	<u>\$ -</u>	<u>\$ 1,379,616</u>

The change in the actuarial present value of accumulated plan benefits for the years ended December 31, 2009 and 2008 resulted from the following:

	<u>2009</u>	<u>2008</u>
Actuarial present value of accumulated plan benefits at December 31, 2008 and 2007	\$ 1,379,616	\$ 1,163,628
Increase (decrease) attributable to:		
Benefits accumulated	29,496	18,652
Interest due to decrease in discount period	96,775	101,191
Benefits paid	(89,564)	(31,969)
Change in assumptions	31,992	115,297
Change in Plan provisions (Note 8)	-	12,817
Plan merger (Note 1)	<u>(1,448,315)</u>	<u>-</u>
Actuarial present value of accumulated plan benefits at December 31, 2009 and 2008	<u>\$ -</u>	<u>\$ 1,379,616</u>

(Continued)

McWHORTER TECHNOLOGIES, INC.
HOURLY EMPLOYEES' PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2009 and 2008

NOTE 3 – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

The significant actuarial assumptions used in the calculation of the actuarial present value of accumulated plan benefits as of December 31, 2009 and 2008 are as follows:

<u>Life expectancy of participants:</u>	
2009	RP-2000 Projected to 2018
2008	RP-2000 Projected to 2009
<u>Assumed rate of return:</u>	
2009	7.50%
2008	7.25%
<u>Retirement:</u>	
2009 and 2008	Rates vary by age

The increase due to change in plan assumptions is attributable to the changes in the mortality table, the change in assumed rate of return and updates to assumed benefit commencement age, turnover and retirement rates to better reflect anticipated experience.

The foregoing actuarial assumptions are based on the presumption that the Plan will continue for the foreseeable future. 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 4 – UNAUDITED INVESTMENT INFORMATION CERTIFIED BY TRUSTEE

Bank of America, the trustee of the Plan, holds investment assets and executes transactions therein, and substantially all information pertaining to investments included in the financial statements has been certified by them. This information has not been audited by independent accountants.

The following table presents the fair value of investments. Investments that represent 5% or more of the Plan's net assets are separately identified as of December 31:

	<u>2009</u>	<u>2008</u>
Investments, at fair value as determined by quoted market prices:		
Columbia Marsico International Opportunities Fund	\$ -	\$ 136,675*
Investments, at estimated fair value:		
Bank of America Aggregate Bond Fund	-	487,890*
Bank of America Large Cap Enhanced Core Fund	-	389,646*
Bank of America Mid Cap Enhanced Core Fund	-	172,394*
Bank of America Small Cap Enhanced Core Fund	-	100,306*
Columbia Cash Revenue Capital Class	-	1,572
	<u>\$ -</u>	<u>\$ 1,288,483</u>

* Investments that represent 5% or more of the Plan's net assets.

(Continued)

McWHORTER TECHNOLOGIES, INC.
HOURLY EMPLOYEES' PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2009 and 2008

NOTE 4 – UNAUDITED INVESTMENT INFORMATION CERTIFIED BY TRUSTEE (Continued)

The Plan's net appreciation/(depreciation) in fair value of investments, including gains and losses on investments bought and sold, as well as held, during the year, is as follows for the years ended December 31, 2009 and 2008:

	<u>2009</u>	<u>2008</u>
Net appreciation/(depreciation) from common collective trusts, at estimated fair value	\$ 236,843	\$ (373,500)
Net appreciation/(depreciation) from mutual funds, at quoted market prices	<u>47,201</u>	<u>(143,561)</u>
Net appreciation/(depreciation)	284,044	(517,061)
Interest and dividends	<u>5,409</u>	<u>153</u>
Net investment income (loss)	<u>\$ 289,453</u>	<u>\$ (516,908)</u>

NOTE 5— RIGHTS UPON PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. As noted in Note 1, the Plan was merged into the RPP Plan. The Company has not expressed an intent to terminate the RPP Plan. In the event of plan termination, participants would become 100% vested in their accrued benefit.

In the event of Plan termination, the net assets of the Plan will be allocated as prescribed by ERISA and its regulations. Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") if the Plan terminates. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan sponsor and level of benefits guaranteed by the PBGC.

NOTE 6 – FEDERAL INCOME TAX STATUS

The Plan obtained its latest determination letter on May 1, 2003, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. However, in the opinion of Plan management, the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE 7 – PARTY-IN-INTEREST TRANSACTIONS

Parties-in-interest are defined under Department of Labor regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer, and certain others. Amounts paid by the Plan to parties-in-interest included fees paid for investment management, actuarial and audit services. All the Plan investments were shares of money market funds, common/collective trust funds and mutual funds that are managed by Bank of America, the trustee of the Plan. As such, these investments qualified as party-in-interest investments.

(Continued)

McWHORTER TECHNOLOGIES, INC.
HOURLY EMPLOYEES' PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2009 and 2008

NOTE 8 – PLAN AMENDMENT

Effective June 14, 2008, the benefit multiplier increased from \$25 to \$26. Effective June 14, 2009, the benefit multiplier increased from \$26 to \$27.

NOTE 9 – SUBSEQUENT EVENTS

Plan management has evaluated subsequent events for recognition and disclosure through October 11, 2010, which is the date the financial statements were available to be issued.

Effective October 1, 2010, Hexion LLC, the parent company of Hexion Specialty Chemicals, Inc., merged with Momenive Performance Materials Holdings Inc. ("Momenive"). The merged company will operate under the Momenive name.

SUPPLEMENTAL SCHEDULE

McWHORTER TECHNOLOGIES, INC.
HOURLY EMPLOYEES' PENSION PLAN
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
Year ended December 31, 2009

Plan Sponsor: Hexion Specialty Chemicals, Inc.
 EIN: 13-0511250
 Plan Number: 003

(a) Identity of Party Involved	(b) Description of Asset (Include Interest Rate & Maturity in Case of a Loan)	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Included with Transactions	(g) Cost of Asset	(h) Current Value on Transaction Date	(i) Net Gain or (Loss)
Bank of America	Aggregate Bond Bond	\$ -	\$ 111,869	\$ -	\$ -	\$ 93,189	\$ 111,869	\$ 18,680
Bank of America	Large Cap Enhanced Core Fund	27,000	- 41,100	-	-	27,000 41,357	27,000 41,100	- (257)
Bank of America	Columbia Marisco International Opportunities Fund	42,500	- 40,578	-	-	42,500 59,836	42,500 40,578	- (19,258)
Bank of America	Columbia Cash Reserves Capital Class	72,549	- 70,493	-	-	72,549 70,493	72,549 70,493	- -

Category (iii): A series of transactions with the same security in excess of 5% of the current value of Plan assets:

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 MCWHORTER TECH., INC. HOURLY EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF HEXION SPECIALTY CHEMICALS, INC.	D Employer Identification Number (EIN) 13-0511250
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ Other	
F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500	

Part I Basic Information			
1	Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2009</u>		
2	Assets:		
	a Market value	2a	1,288,486
	b Actuarial value	2b	1,417,335
3	Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	271,741
	b For terminated vested participants	3b	476,158
	c For active participants:		
	(1) Non-vested benefits	3c(1)	17,506
	(2) Vested benefits	3c(2)	514,052
	(3) Total active	3c(3)	531,558
	d Total	3d	1,279,457
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	7.96 %
6	Target normal cost	6	65,144

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	Susan L. Guzor <div style="text-align: center;"> Signature of actuary </div> SUSAN L. GUZIOR, F.S.A., E.A. Type or print name of actuary	<div style="text-align: center;"> <u>09/14/2010</u> Date </div> <div style="text-align: center;"> <u>08-05865</u> Most recent enrollment number </div> <div style="text-align: center;"> <u>(513) 345-4229</u> Telephone number (including area code) </div>
	TOWERS WATSON Firm name	
	255 EAST FIFTH STREET SUITE 2120 CINCINNATI OH 45202-4721 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)	655,641	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	33,317	0
9 Amount remaining (Item 7 minus item 8)	622,324	0
10 Interest on item 9 using prior year's actual return of <u>(30.60)%</u>	(190,431)	
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>6.21 %</u>		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Reduction in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	431,893	0

Part III Funding percentages

14 Funding target attainment percentage	14	77.02 %
15 Adjusted funding target attainment percentage	15	110.77 %
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	121.37 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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
Totals ▶			18(b)	0	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	0

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 3
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	65,144
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	65,144
35	Balances used to offset funding requirement	Carryover balance	Prefunding balance
		65,144	0
36	Additional cash requirement (item 34 minus item 35)	36	0
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	0
38	Interest-adjusted excess contributions for current year (see instructions)	38	0
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, Part V – Statement of Actuarial Assumptions and Methods

EIN: 13-0511250

Plan Number: 003

Plan Name: McWhorter Technologies Inc. Hourly Employees' Pension Plan

Actuarial Assumptions and Methods

Contributions

Economic Assumptions

Funding interest rate basis:

▶ Applicable month	November 2008
▶ Yield curve basis	Full yield curve
▶ Transition from current liability rates	No
▶ Effective interest rate	7.96%

Demographic Assumptions

Mortality:

▶ Contributions	Separate rates for non-annuitants (based on RP2000 "Employees" table without collar or amount adjustments, projected to 2024 using Scale AA) and annuitants (based on RP2000 "Healthy Annuitants" table without collar amount adjustments, projected on 2016 using Scale AA)
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Termination

Rates varying by age; representation rates are shown below:

<u>Age</u>	<u>Rate</u>
20	7.18%
25	7.18%
30	4.68%
35	2.17%
40	1.51%
45	1.11%
50	0.70%
55	0.29%

Schedule SB, Part V – Statement of Actuarial Assumptions and Methods

EIN: 13-0511250

Plan Number: 003

Plan Name: McWhorter Technologies Inc. Hourly Employees' Pension Plan

Disability None

Rates of retirement 100% assumed at age 65

Benefit commencement date:

- ▶ Preretirement death benefit The later of the death of the active participant or the date the participant would have attained age 55
- ▶ Deferred vested benefit The later of age 55 or termination of employment
- ▶ Disability benefit Upon disablement
- ▶ Retirement benefit Upon termination of employment

Form of payment Life annuity

Percent married 80%

Spouse age Wife three years younger than husband

Covered pay N/A

Loadings None

Cash flow:

- ▶ Amount and timing of contributions Contributions are made on the last day required to meet quarterly and minimum funding requirements

Methods

- ▶ Valuation date First day of plan year
- ▶ Funding target and target normal cost Unit credit
- ▶ Actuarial Value of Assets Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings. The average asset value must be within 10% of fair value, including contributions receivable.

Benefits Not Valued

All benefits described in the Plan Provisions section of this report were valued. Towers Watson has reviewed the plan provisions with Hexion and, based on that review, is not aware of any significant benefits required to be valued that were not.

Schedule SB, Part V – Statement of Actuarial Assumptions and Methods

EIN: 13-0511250

Plan Number: 003

Plan Name: McWhorter Technologies Inc. Hourly Employees' Pension Plan

Change in Assumptions and Methods Since Prior Valuation

Contributions

The funding interest rate was changed from the October 2007 Segment Rates to the full corporate bond yield curve as of November 2008.

The required mortality table used to calculate the funding target and target normal cost was updated to include one additional year of projected mortality improvements.

Assumed plan-related expenses of \$45,000 were added to the target normal cost.

Data Sources

Towers Watson used asset data supplied by the trustee. Hexion furnished participant data as of the valuation date. Data were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the company, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Schedule SB, Part V – Summary of Plan Provisions

EIN: 13-0511250

Plan Number: 003

Plan Name: McWhorter Technologies Inc. Hourly Employees' Pension Plan

Plan Provisions

The most recent amendment reflected in the following plan provisions was effective July 20, 2004.

General Information

Covered Employees Eligible employees of McWhorter Technologies, Inc. at participating locations.

Participation Date First of the month following three completed months of service.

Definitions

Vesting service One year is earned for each year an employee completes 1,000 hours of service.

Pension service A full year of benefit service is granted for each plan year in which the participant works 1,600 hours. If a participant works at least 400 hours, partial benefit service is granted based on a ratio. No benefit service is earned if hours worked is less than 400 in a plan year.

Monthly pension benefit *Chicago Heights, Illinois (Cargill)* – \$15.00/mth per year of benefit service. Benefit is frozen as of December 31, 2000.

Portland, Oregon (Valspar) – \$15.00/mth per year of benefit service.

Philadelphia, Pennsylvania (Valspar) – \$18.50/mth per year of benefit service. Benefit is frozen as of December 31, 2000.

Carpentersville, Illinois (Cargill) – \$18.50/mth per year of benefit service. Benefit is frozen as of December 31, 2000.

Forest Park, Georgia (Cargill) – \$11.00/mth per year of benefit service. Benefit is frozen as of December 31, 2000.

Lynwood, California (Cargill) – \$26.00/mth per year of benefit service as of June 14, 2008.

Monthly preretirement death benefit 50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's earliest retirement age.

Schedule SB, Part V – Summary of Plan Provisions

EIN: 13-0511250

Plan Number: 003

Plan Name: McWhorter Technologies Inc. Hourly Employees' Pension Plan

Eligibility for Benefits

Normal retirement

Retirement on NRD

Early retirement

Retirement before NRD and on or after both attaining:

Chicago Heights, Illinois (Cargill) – Age 55 and 10 years of vesting service

Portland, Oregon (Valspar) – Age 50 and 15 years of vesting service

Philadelphia, Pennsylvania (Valspar) – Age 60 and 10 years of vesting service

Carpentersville, Illinois (Cargill) – Age 60 and 20 years of vesting service

Forest Park, Georgia (Cargill) – Age 55 and 10 years of vesting service

Lynwood, California (Cargill) – Age 60 and 20 years of vesting service

Postponed retirement

Retirement after NRD

Vested termination

Termination for reasons other than death or retirement after completing five years of vesting service

Disability

Eligible for Social Security disability benefit and the following:

Chicago Heights, Illinois (Cargill) – Age 45 and 10 years of vesting service

Portland, Oregon (Valspar) – 10 years of vesting service

Philadelphia, Pennsylvania (Valspar) – 10 years of vesting service

Carpentersville, Illinois (Cargill) – Age 45 and 15 years of vesting service

Forest Park, Georgia (Cargill) – Age 45 and 10 years of vesting service

Lynwood, California (Cargill) – Age 45 and 15 years of vesting service

Preretirement death benefit

Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Schedule SB, Part V – Summary of Plan Provisions

EIN: 13-0511250

Plan Number: 003

Plan Name: McWhorter Technologies Inc. Hourly Employees' Pension Plan

Benefits Paid Upon the Following Events

Normal retirement	Monthly pension benefit determined as of NRD
Early retirement	Monthly pension benefit determined as of early retirement date, reduced by the following: <i>Chicago Heights, Illinois (Cargill)</i> – 0% per year for the first 5 years and 6% per year for the next five years prior to age 65 <i>Portland, Oregon (Valspar)</i> – actuarially for early commencement (see table in plan document) <i>Philadelphia, Pennsylvania (Valspar)</i> – 7% per year prior to age 65 <i>Carpentersville, Illinois (Cargill)</i> – 7% per year prior to age 65 <i>Forest Park, Georgia (Cargill)</i> – 0% per year for the first 5 years and 6% per year for the next five years prior to age 65 <i>Lynwood, California (Cargill)</i> – 7% per year prior to age 65
Postponed retirement	Monthly pension benefit determined as of actual retirement date
Vested termination	Accrued benefit payable at Normal Retirement Date. Payments may begin early based on the following reductions: <i>Chicago Heights, Illinois (Cargill)</i> – Accrued benefit actuarially reduced for early commencement <i>Portland, Oregon (Valspar)</i> – Accrued benefit actuarially reduced for early commencement (same table as retirement benefit) <i>Philadelphia, Pennsylvania (Valspar)</i> – Accrued benefit reduced 7% per year prior to Normal Retirement Date <i>Carpentersville, Illinois (Cargill)</i> – Accrued benefit reduced 7% per year prior to Normal Retirement Date <i>Forest Park, Georgia (Cargill)</i> – Accrued benefit reduced 7% per year for the first 5 years and 4% per year for the next five years prior to Normal Retirement Date <i>Lynwood, California (Cargill)</i> – Accrued benefit reduced 7% per year prior to Normal Retirement Date
Disablement	Accrued benefit reduced by worker's compensation other than statutory benefits
Preretirement death	Accrued benefit

Schedule SB, Part V – Summary of Plan Provisions

EIN: 13-0511250

Plan Number: 003

Plan Name: McWhorter Technologies Inc. Hourly Employees' Pension Plan

Other Plan Provisions

Forms of payment	Preretirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are a 50% joint and survivor annuity, a 75% joint and survivor annuity, a ten-year certain and life annuity, or (for married participants) a life annuity.
Optional Form Conversion Factors	Based on the 1971 Group Annuity Mortality Table using a 7% interest rate assumption and ages set back six years for beneficiaries.
Maximum on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective. Increases in the dollar limits are assumed for determining pension cost but not for determining contributions.

Future Plan Changes

No future plan changes were recognized in determining pension cost or in determining minimum and maximum contributions.

Schedule SB, Line 26 - Schedule of Active Participant Data

EIN: 13-0511250

Plan number: 003

Plan name: McWhorter Technologies Inc. Hourly Employees' Pension Plan

Attained Age	YEARS OF CREDITED SERVICE							
	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	34 & up
	No.	No.	No.	No.	No.	No.	No.	No.
15 to 24								
25 to 29	5							
30 to 34	6	1	2					
35 to 39	2		1					
40 to 44		4		2				
45 to 49	9	2	1	2				
50 to 54	6	5	1	7				
55 to 59	2	6		2				
60 to 64		1		1				
65 to 69	1	1		1				
Over 69								

Average Age = 46.8

Average Service = 6.6

Schedule SB, Line 25 – Change in Method

EIN: 13-0511250

Plan Number: 003

Plan Name: McWhorter Technologies Inc. Hourly Employees' Pension Plan

The valuation software used to produce the actuarial information submitted on this schedule is different than used for the previous valuation due to a change in both the enrolled actuary for the plan and the business organization providing actuarial services to the plan, and such change in software may be considered to be a method change. The new method is substantially the same as the method used by the prior enrolled actuary and is consistent with the description of the method contained in the prior actuarial valuation report and Schedule SB of Form 5500 (disregarding the effects of any changes that are automatically approved under final IRC 430 regulations). The funding target and target normal cost (without regard to any adjustments for employee contributions and plan-related expenses), as determined for the prior plan year by the new enrolled actuary (using the actuarial assumptions of the prior enrolled actuary and disregarding the effects of any changes that are automatically approved under final IRC 430 regulations) are both within 5% of those values as determined by the prior enrolled actuary. Therefore the change in funding method receives automatic approval under IRS Announcement 2010-3.

Plan Sponsor:	Hexion Specialty Chemicals, Inc.
EIN:	13-0511250
Plan Number:	003

Category (iii): A series of transactions with the same security in excess of 5% of the current value of Plan assets: