

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089
		2009
		This Form is Open to Public Inspection

Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2009</u> and ending <u>12/31/2009</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>SUD-CHEMIE INC. REVISED RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ► <u>004</u> 1c Effective date of plan <u>07/01/1975</u>
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>SUD-CHEMIE INC.</u> <u>1600 WEST HILL STREET</u> <u>LOUISVILLE, KY 40210</u>	2b Employer Identification Number (EIN) <u>61-0536101</u> 2c Sponsor's telephone number <u>502-634-7200</u> 2d Business code (see instructions) <u>325900</u>

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	<u>Filed with authorized/valid electronic signature.</u>	<u>10/14/2010</u>	<u>SHERRY HOFMANN</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/14/2010</u>	<u>SHERRY HOFMANN</u>
	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

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

Form 5500 (2009)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") SUD-CHEMIE INC. 1600 WEST HILL STREET LOUISVILLE, KY 40210	3b Administrator's EIN 61-0536101 3c Administrator's telephone number 502-634-7200
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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	998
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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	346
b Retired or separated participants receiving benefits.....	6b	288
c Other retired or separated participants entitled to future benefits.....	6c	271
d Subtotal. Add lines 6a , 6b , and 6c	6d	905
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	87
f Total. Add lines 6d and 6e	6f	992
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:
 1A 1G

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

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>SUD-CHEMIE INC. REVISED RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>SUD-CHEMIE INC.</u>	D Employer Identification Number (EIN) <u>61-0536101</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>39315652</u>
b Actuarial value	2b <u>43247217</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>355</u> <u>28331978</u>
b For terminated vested participants	3b <u>279</u> <u>5446970</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>1531291</u>
(2) Vested benefits	3c(2) <u>14041014</u>
(3) Total active	3c(3) <u>364</u> <u>15572305</u>
d Total	3d <u>998</u> <u>49351253</u>
4 If the plan is at-risk, check the box and complete items (a) and (b) ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>8.15</u> %
6 Target normal cost	6 <u>1282338</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>10/12/2010</u>
Signature of actuary	Date
<u>KEITH HARTSOUGH, F.S.A.</u>	<u>08-03718</u>
Type or print name of actuary	Most recent enrollment number
<u>MERCER</u>	<u>502-561-4500</u>
Firm name	Telephone number (including area code)
<u>462 SOUTH FOURTH STREET, SUITE 1100</u> <u>LOUISVILLE, KY 40202-3431</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)	128974	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8).....	128974	0
10	Interest on item 9 using prior year's actual return of <u>-24.90</u> %	-32115	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		326464
b	Interest on (a) using prior year's effective rate of <u>6.13</u> %		20012
c	Total available at beginning of current plan year to add to prefunding balance		346476
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).....	96859	0

Part III Funding percentages			
14	Funding target attainment percentage.....	14	87.43 %
15	Adjusted funding target attainment percentage.....	15	87.43 %
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	87.65 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/14/2009	673303				
07/13/2009	673303				
10/13/2009	673303				
12/18/2009	584533				
07/14/2010	47500				
			Totals ►	18(b)	2651942
				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 2522145
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
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b
22 Weighted average retirement age				22 62
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	1282338
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	6200895	1239410
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	2521748
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	2521748
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	2522145
38 Interest-adjusted excess contributions for current year (see instructions).....	38	397
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 C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.

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

A Name of plan SUD-CHEMIE INC. REVISED RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 004
C Plan sponsor's name as shown on line 2a of Form 5500 SUD-CHEMIE INC.	D Employer Identification Number (EIN) 61-0536101

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)

NATIONAL CITY BANK AND TRUST

61-1083510

(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	121869	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MERCER

13-2834414

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	56178	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

DG KRAUSE LLC

20-2621108

(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	12000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FROST BROWN TODD LLC

61-0722001

(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?
29	NONE	9908	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
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(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:	STEPHEN A GAGEL	b EIN:	13-2834414
c Position:	ACTUARY		
d Address:	462 SOUTH FOURTH STREET SUITE 1100 LOUISVILLE, KY 40202-3431	e Telephone:	502-561-4500

Explanation: ACTUARY HAS RETIRED.

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 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 <u>01/01/2009</u> and ending <u>12/31/2009</u>						
A Name of plan <u>SUD-CHEMIE INC. REVISED RETIREMENT PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 5px;"> B Three-digit plan number (PN) ► </td> <td style="width: 20%; padding: 5px; text-align: center;"> <u>004</u> </td> </tr> <tr> <td colspan="2" style="height: 20px;"></td> </tr> </table>		B Three-digit plan number (PN) ►	<u>004</u>		
B Three-digit plan number (PN) ►	<u>004</u>					
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SUD-CHEMIE INC.</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 5px;"> D Employer Identification Number (EIN) <u>61-0536101</u> </td> <td style="width: 20%;"></td> </tr> </table>		D Employer Identification Number (EIN) <u>61-0536101</u>			
D Employer Identification Number (EIN) <u>61-0536101</u>						

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		-76301
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		47500
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	72232	62349
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	452824	295477
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(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)	38790596	46651431
(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	39315652	46980456

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	45940	55474
k Total liabilities (add all amounts in lines 1g through 1j)	1k	45940	55474

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	39269712	46924982
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	2651942	
(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)		2651942

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	814	
(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)		814

(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)	1188138	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1188138

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	6665861	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	6656869	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		8992

		(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)		
(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)		7431952
c Other income.....	2c		924
d Total income. Add all income amounts in column (b) and enter total.....	2d		11282762

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3307526	
(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)		3307526
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)	84614	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	124875	
(4) Other	2i(4)	110477	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		319966
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3627492

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		7655270
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ 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: DG KRAUSE LLC

(2) EIN: 20-2621108

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		2100000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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.).....			
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:

- 5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection.
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan SUD-CHEMIE INC. REVISED RETIREMENT PLAN		B Three-digit plan number (PN) ► 004
C Plan sponsor's name as shown on line 2a of Form 5500 SUD-CHEMIE INC.		D Employer Identification Number (EIN) 61-0536101
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 0
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): _____ 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 1
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): _____



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Report of Independent Auditor

Plan Administrator of
Süd-Chemie Inc.
Revised Retirement Plan

We were engaged to audit the accompanying financial statements and supplemental schedules of the Süd-Chemie Inc. Revised Retirement Plan (the Plan) as of December 31, 2009 and 2008, and for the years then ended, as listed in the accompanying table of contents. These financial statements and supplemental schedules 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 investment information summarized in Note 4, which was certified by National City Bank, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of 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.

Because of the significance of the information in the Plan's financial statements and supplemental schedules that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

DG Krause LLC

May 28, 2010, except for Note 9, as to which the date is October 6, 2010

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

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below. The average retirement age is 62.

(A)	(B)	(C)	(D)	(E)	(F)
Age	Retirement Rate	Start	Number of Employees Expected to Retire	Remaining	(A) X (D)
55	5.0%	100.00	5.00	95.00	275.00
56	3.0%	95.00	2.85	92.15	159.60
57	2.0%	92.15	1.84	90.31	105.05
58	2.0%	90.31	1.81	88.50	104.76
59	3.0%	88.50	2.66	85.85	156.65
60	7.5%	85.85	6.44	79.41	386.31
61	3.0%	79.41	2.38	77.03	145.32
62	40.0%	77.03	30.81	46.22	1910.22
63	25.0%	46.22	11.55	34.66	727.89
64	15.0%	34.66	5.20	29.46	332.75
65	100.0%	29.46	29.46	0.00	1915.04
Total			100.00		6218.57
Average					62.19

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Actuarial assumptions**

Discount rate elections	Full yield curve with a two month look-back	
Mortality elections		
▪ Healthy and disabled participants	2009 PPA separate static annuitant and nonannuitant mortality tables	
Other economic assumptions		
▪ Salary increases	4% per annum	
▪ Social security wage base	3-1/2% per annum	
Demographic assumptions		
Withdrawal	T-3 from Actuary's Pension Handbook. See table of sample rates.	
Disability incidence	Based on rates from the 1985 Pension Disability Study from the Conference of Consulting Actuaries. See table of sample rates.	
Retirement	Attained age	Percentage
	55	5.0%
	56	3.0
	57	2.0
	58	2.0
	59	3.0
	60	7.5
	61	3.0
	62	40.0
	63	25.0
	64	15.0
	65 and above	100.0
Benefit commencement age for Current and future vested deferred	Age 65	
Spouse assumptions	<u>Male participants</u>	<u>Female participants</u>
▪ Percentage married	75%	75%
▪ Spouse age difference	3 years younger	3 years older
Form of payment		
▪ Active retirements	50% single life annuity 50% joint and 50% survivor annuity	
▪ Future disabilities	50% single life annuity 50% joint and 50% survivor annuity	
▪ Future deaths	100% single life annuity	
▪ Current and future vested deferred	50% single life annuity 50% joint and 50% survivor annuity	

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

Table of Sample Rates

Attained Age	Percentage		
	Withdrawal	Male Disability Incidence	Female Disability Incidence
20	6.58%	0.029%	0.030%
25	5.27	0.038	0.047
30	4.83	0.048	0.080
35	4.47	0.069	0.136
40	3.84	0.117	0.211
45	3.21	0.202	0.323
50	1.52	0.358	0.533
55	0.33	0.722	0.952
60	0.00	1.256	1.159

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

Actuarial methods

Asset methods

We used financial data submitted by the Company as of January 1, 2009 without further audit. Customarily, this information would not be verified by a plan's actuary. We have reviewed the information for internal consistency and we have no reason to doubt its substantial accuracy.

The asset valuation method is an annual average of the market value of assets, adjusted with expected interest not greater than the third segment rate, over the prior 24 months. This amount is adjusted to be no greater than 110 percent and no less than 90 percent of the fair market value, as defined in Section 430 of the Internal Revenue Code.

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

Participant methods

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

- **Participants included:** The plan sponsor provides us with data on all eligible employees as of the valuation date.
- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break in service on the valuation date are treated as terminated participants.
- **Insurance contracts:** The plan does not have any insurance contracts.
- **Disabled participants:** Participants who become disabled before retirement have been valued assuming that they will remain disabled until normal retirement.

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

Plan sponsor elections

- **Funding interest rate**
 - Full yield curve
 - 2 look-back months

Minimum funding method

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

A detailed description of the calculation follows:

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

Maximum deductible contribution method

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

A detailed description of the calculation follows:

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

Schedule SB, Line 25 — Change in Method

The asset method was changed from fair market value to a smoothed asset value as described in the assumptions/methods attachment and the funding interest rates were changed from segmented rates with no look-back months and no phase-in option to the full yield curve with a two month look-back.

Schedule SB, Line 26 — Schedule of Active Participant Data

Attained age	Years of credited service									
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Up
<25										
25-29			5							
30-34			9	13	1					
35-39			8	11	6	1				
40-44			5	17	16	10				
45-49			13	19	19	14	14	3		
50-54			5	15	16	12	12	18	2	
55-59			3	10	7	6	8	16	6	
60-64			3	3	9	6	3	5	2	5
65-69			1			2				2
70+				1			1			1

Schedule SB, Line 32 — Schedule of Amortization Bases

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

Shortfall bases				
Year established		Outstanding balance	Years remaining	Installment
2008	\$	6,354,285	6	\$ 1,266,629
2009		(153,390)	7	(27,219)
Total	\$	6,200,895		\$ 1,239,410

Schedule SB, Part V — Summary of Plan Provisions**Plan provisions**

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

Effective date and plan year	Original plan: July 1, 1975 Plan year: January 1 through December 31
Most recent amendment	January 1, 2006
Status of the plan	The plan has ongoing benefit accruals. New employees are no longer eligible to participate in the plan after July 1, 2002
Significant events that occurred during the year	None.
Definitions	
▪ Sponsoring employer	Süd-Chemie Inc.
▪ Covered employees	Non-union salaried employees,
▪ Administration	Plan is administered by the employer.
▪ Type of plan	Defined benefit pension.
▪ Participation	Any employee who works at least 1000 hours a year is eligible on the January 1 or July 1 following completion of one year of employment and attainment of age 18. No employee shall enter the plan after July 1, 2002.
▪ Employer contributions	Based on annual actuarial valuation.
▪ Participant contributions	None.
▪ Vesting service	One year of vesting service for each plan year in which the employee has at least 1000 hours.
▪ Credited service	One year of credited service for each plan year in which 2000 hours are credited. Proportional credit is given for hours between 1000 and 2000. No credit is given for a plan year in which less than 1000 hours are credited.
▪ Pensionable earnings	Calendar year W-2. If less than 2000 hours in a calendar year, multiply W-2 by the ratio of 2000 to hours worked.
▪ Final average earnings	Highest five consecutive of career.
▪ Covered Compensation	The average (without indexing) of the Social security Wage Base in effect for each calendar year during the thirty-five (35) year period ending with the calendar year in which the Member attains Social Security Retirement Age.
▪ Accrued benefit	As defined for normal retirement benefit below.
Normal retirement	

Schedule SB, Part V — Summary of Plan Provisions

▪ Eligibility	First day of month coincident with or immediately following the first date on which the Member has both attained age 65 and completed five years of participation in the Plan.
▪ Benefit	Greatest of: ▪ 33% of average earnings less 16.5% of average earnings up to covered compensation, such difference reduced 1/30 for each year of credited service less than 30; plus .5% of average earnings times credited service in excess of 30 years. ▪ 24% of transitional average earnings (TAE) plus 19.5% of TAE in excess of transitional Covered Compensation, such sum reduced 1/30 for each year of credited service less than 30; plus .5% of TAE times credited service in excess of 30 years. The 24% and .5% factors are increased 1% (compounded annually) for each full year elapsed after January 1, 1989. Note: Transitional average earnings (TAE) is a five-year average assuming that the 1988 earnings remain constant. ▪ 1% of average monthly earnings (maximum \$27.00) times credited service. ▪ \$8.00 per month per year of credited service.
Early retirement	
▪ Eligibility	A member may elect early retirement after reaching age 55 and completing at least ten years of service.
▪ Benefit	The benefit is equal to the accrued benefit reduced by 1/600 for each month between early retirement and age 62.
Late retirement	
▪ Eligibility	First day of month coincident with or following termination of employment after normal retirement date.
▪ Benefit	Continued accrual. That is, the benefit is calculated in the same manner as for normal retirement, but using credited service and average salary at late retirement.
Deferred vested	
▪ Eligibility	A member is vested after completing five years of service.

Schedule SB, Part V — Summary of Plan Provisions

▪ Benefit	The accrued benefit is payable at age 65. A married vested participant who dies shall be eligible for a death benefit. The amount of the death benefit shall be the monthly pension due to the spouse had the joint and 50% survivor option been elected immediately before the death of the participant. Payments begin on the first date the member would have been eligible to elect early retirement.
Disability	
▪ Eligibility	If a member is determined to be totally and permanently disabled.
▪ Benefit	A totally and permanently disabled member is entitled to plan benefits when benefits from any company sponsored disability programs cease. The amount is the same as if the member had taken early retirement.
Pre-retirement death	
▪ Eligibility	Active member who has completed at least ten years of service who dies before retirement.
▪ Benefit	His/her spouse is entitled to an immediate benefit equal to 50% of the member's accrued benefit, payable for the spouse's life.
Form of benefits	
▪ Automatic form for unmarried participants	Single Life Annuity.
▪ Automatic form for married participants	Qualified Joint and Survivor Annuity.
▪ Optional forms	Life only, life with 60, 120, 180, or 360 monthly payments guaranteed, joint and 50%, 66 2/3%, 75%, or 100%, lump sums up to \$15,000.
Miscellaneous	
▪ Administration	Plan is administered by the employer.
▪ Changes since the prior valuation	The pay cap was changed from \$230,000 to \$245,000 to reflect changes in 401(a)(17) pay limits.

Schedule SB, Part V — Summary of Plan Provisions

Benefits included or excluded

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

- **Plan amendments:** Amendments adopted after the valuation date or effective after the current plan year are excluded from the valuation.
- **IRC Section 415(b):** The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.
- **Benefit restrictions:** Benefit restrictions (if applicable) are ignored in this valuation.

Significant events

To the best of our knowledge, no events occurred during the year that would significantly affect the valuation results.

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 Sud-Chemie Inc. Revised Retirement Plan	B Three-digit plan number (PN) ▶	<u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Sud-Chemie Inc.	D Employer Identification Number (EIN) 61-0536101	
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

Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2009</u>			
Assets:			
a Market value.....	2a		39,315,652
b Actuarial value.....	2b		43,247,217
Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a	355	28,331,978
b For terminated vested participants.....	3b	279	5,446,970
c For active participants:			
(1) Non-vested benefits.....	3c(1)		1,531,291
(2) Vested benefits.....	3c(2)		14,041,014
(3) Total active.....	3c(3)	364	15,572,305
d Total.....	3d	998	49,351,253
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		
Effective interest rate.....	5	8.15 %	
Target normal cost.....	6	1,282,338	

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>KEH Keith Hartsough</u> Signature of actuary	<u>10/12/2010</u> Date
<u>Keith Hartsough, F.S.A.</u> Type or print name of actuary		<u>08-03718</u> Most recent enrollment number
<u>12 South Fourth Street, Suite 1100</u> Firm name		<u>(502) 561-4500</u> Telephone number (including area code)
<u>Louisville KY 40202-3431</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 ☐

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)	128,974	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8)	128,974	0
10 Interest on item 9 using prior year's actual return of <u>(24.90)%</u>	(32,115)	
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		326,464
b Interest on (a) using prior year's effective rate of <u>6.13 %</u>		20,012
c Total available at beginning of current plan year to add to prefunding balance		346,476
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)	96,859	0

Part III Funding percentages

14 Funding target attainment percentage	14	87.43 %
15 Adjusted funding target attainment percentage	15	87.43 %
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	87.65 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/14/2009	673,303				
07/13/2009	673,303				
10/13/2009	673,303				
12/18/2009	584,533				
07/14/2010	47,500				
Totals ►			18(b)	2,651,942	18(c) 0

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	2,522,145

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
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 2
22 Weighted average retirement age				22 62
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	1,282,338
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	6,200,895	1,239,410
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	2,521,748
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	2,521,748
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37	2,522,145
38 Interest-adjusted excess contributions for current year (see instructions)	38	397
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	0
40 Unpaid minimum required contribution for all years	40	0

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

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below. The average retirement age is 62.

(A)	(B)	(C)	(D)	(E)	(F)
Age	Retirement Rate	Start	Number of Employees Expected to Retire	Remaining	(A) X (D)
55	5.0%	100.00	5.00	95.00	275.00
56	3.0%	95.00	2.85	92.15	159.60
57	2.0%	92.15	1.84	90.31	105.05
58	2.0%	90.31	1.81	88.50	104.76
59	3.0%	88.50	2.66	85.85	156.65
60	7.5%	85.85	6.44	79.41	386.31
61	3.0%	79.41	2.38	77.03	145.32
62	40.0%	77.03	30.81	46.22	1910.22
63	25.0%	46.22	11.55	34.66	727.89
64	15.0%	34.66	5.20	29.46	332.75
65	100.0%	29.46	29.46	0.00	1915.04
Total			100.00		6218.57
Average					62.19

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Actuarial assumptions**

Discount rate elections	Full yield curve with a two month look-back	
Mortality elections		
▪ Healthy and disabled participants	2009 PPA separate static annuitant and nonannuitant mortality tables	
Other economic assumptions		
▪ Salary increases	4% per annum	
▪ Social security wage base	3-1/2% per annum	
Demographic assumptions		
Withdrawal	T-3 from Actuary's Pension Handbook. See table of sample rates.	
Disability incidence	Based on rates from the 1985 Pension Disability Study from the Conference of Consulting Actuaries. See table of sample rates.	
Retirement	Attained age	Percentage
	55	5.0%
	56	3.0
	57	2.0
	58	2.0
	59	3.0
	60	7.5
	61	3.0
	62	40.0
	63	25.0
	64	15.0
	65 and above	100.0
Benefit commencement age for Current and future vested deferred	Age 65	
Spouse assumptions	<u>Male participants</u>	<u>Female participants</u>
▪ Percentage married	75%	75%
▪ Spouse age difference	3 years younger	3 years older
Form of payment		
▪ Active retirements	50% single life annuity 50% joint and 50% survivor annuity	
▪ Future disabilities	50% single life annuity 50% joint and 50% survivor annuity	
▪ Future deaths	100% single life annuity	
▪ Current and future vested deferred	50% single life annuity 50% joint and 50% survivor annuity	

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

Table of Sample Rates

Attained Age	Percentage		
	Withdrawal	Male Disability Incidence	Female Disability Incidence
20	6.58%	0.029%	0.030%
25	5.27	0.038	0.047
30	4.83	0.048	0.080
35	4.47	0.069	0.136
40	3.84	0.117	0.211
45	3.21	0.202	0.323
50	1.52	0.358	0.533
55	0.33	0.722	0.952
60	0.00	1.256	1.159

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

Actuarial methods

Asset methods

We used financial data submitted by the Company as of January 1, 2009 without further audit. Customarily, this information would not be verified by a plan's actuary. We have reviewed the information for internal consistency and we have no reason to doubt its substantial accuracy.

The asset valuation method is an annual average of the market value of assets, adjusted with expected interest not greater than the third segment rate, over the prior 24 months. This amount is adjusted to be no greater than 110 percent and no less than 90 percent of the fair market value, as defined in Section 430 of the Internal Revenue Code.

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

Participant methods

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

- **Participants included:** The plan sponsor provides us with data on all eligible employees as of the valuation date.
- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break in service on the valuation date are treated as terminated participants.
- **Insurance contracts:** The plan does not have any insurance contracts.
- **Disabled participants:** Participants who become disabled before retirement have been valued assuming that they will remain disabled until normal retirement.

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

Plan sponsor elections

- **Funding interest rate**

- Full yield curve
- 2 look-back months

Minimum funding method

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

A detailed description of the calculation follows:

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

Maximum deductible contribution method

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

A detailed description of the calculation follows:

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

Schedule SB, Line 25 — Change in Method

The asset method was changed from fair market value to a smoothed asset value as described in the assumptions/methods attachment and the funding interest rates were changed from segmented rates with no look-back months and no phase-in option to the full yield curve with a two month look-back.

Schedule SB, Line 26 — Schedule of Active Participant Data

Attained age	Years of credited service									
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Up
<25										
25-29			5							
30-34			9	13	1					
35-39			8	11	6	1				
40-44			5	17	16	10				
45-49			13	19	19	14	14	3		
50-54			5	15	16	12	12	18	2	
55-59			3	10	7	6	8	16	6	
60-64			3	3	9	6	3	5	2	5
65-69			1			2				2
70+				1			1			1

Schedule SB, Line 32 — Schedule of Amortization Bases

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

Shortfall bases				
Year established		Outstanding balance	Years remaining	Installment
2008	\$	6,354,285	6	\$ 1,266,629
2009		(153,390)	7	(27,219)
Total	\$	6,200,895		\$ 1,239,410

Schedule SB, Part V — Summary of Plan Provisions**Plan provisions**

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

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Most recent amendment	January 1, 2006
Status of the plan	The plan has ongoing benefit accruals. New employees are no longer eligible to participate in the plan after July 1, 2002
Significant events that occurred during the year	None.

Definitions

▪ Sponsoring employer	Süd-Chemie Inc.
▪ Covered employees	Non-union salaried employees,
▪ Administration	Plan is administered by the employer.
▪ Type of plan	Defined benefit pension.
▪ Participation	Any employee who works at least 1000 hours a year is eligible on the January 1 or July 1 following completion of one year of employment and attainment of age 18. No employee shall enter the plan after July 1, 2002.
▪ Employer contributions	Based on annual actuarial valuation.
▪ Participant contributions	None.
▪ Vesting service	One year of vesting service for each plan year in which the employee has at least 1000 hours.
▪ Credited service	One year of credited service for each plan year in which 2000 hours are credited. Proportional credit is given for hours between 1000 and 2000. No credit is given for a plan year in which less than 1000 hours are credited.
▪ Pensionable earnings	Calendar year W-2. If less than 2000 hours in a calendar year, multiply W-2 by the ratio of 2000 to hours worked.
▪ Final average earnings	Highest five consecutive of career.
▪ Covered Compensation	The average (without indexing) of the Social security Wage Base in effect for each calendar year during the thirty-five (35) year period ending with the calendar year in which the Member attains Social Security Retirement Age.
▪ Accrued benefit	As defined for normal retirement benefit below.

Normal retirement

Schedule SB, Part V — Summary of Plan Provisions

▪ Eligibility	First day of month coincident with or immediately following the first date on which the Member has both attained age 65 and completed five years of participation in the Plan.
▪ Benefit	Greatest of: ▪ 33% of average earnings less 16.5% of average earnings up to covered compensation, such difference reduced 1/30 for each year of credited service less than 30; plus .5% of average earnings times credited service in excess of 30 years. ▪ 24% of transitional average earnings (TAE) plus 19.5% of TAE in excess of transitional Covered Compensation, such sum reduced 1/30 for each year of credited service less than 30; plus .5% of TAE times credited service in excess of 30 years. The 24% and .5% factors are increased 1% (compounded annually) for each full year elapsed after January 1, 1989. Note: Transitional average earnings (TAE) is a five-year average assuming that the 1988 earnings remain constant. ▪ 1% of average monthly earnings (maximum \$27.00) times credited service. ▪ \$8.00 per month per year of credited service.
Early retirement	
▪ Eligibility	A member may elect early retirement after reaching age 55 and completing at least ten years of service.
▪ Benefit	The benefit is equal to the accrued benefit reduced by 1/600 for each month between early retirement and age 62.
Late retirement	
▪ Eligibility	First day of month coincident with or following termination of employment after normal retirement date.
▪ Benefit	Continued accrual. That is, the benefit is calculated in the same manner as for normal retirement, but using credited service and average salary at late retirement.
Deferred vested	
▪ Eligibility	A member is vested after completing five years of service.

Schedule SB, Part V — Summary of Plan Provisions

▪ Benefit	The accrued benefit is payable at age 65. A married vested participant who dies shall be eligible for a death benefit. The amount of the death benefit shall be the monthly pension due to the spouse had the joint and 50% survivor option been elected immediately before the death of the participant. Payments begin on the first date the member would have been eligible to elect early retirement.
Disability	
▪ Eligibility	If a member is determined to be totally and permanently disabled.
▪ Benefit	A totally and permanently disabled member is entitled to plan benefits when benefits from any company sponsored disability programs cease. The amount is the same as if the member had taken early retirement.
Pre-retirement death	
▪ Eligibility	Active member who has completed at least ten years of service who dies before retirement.
▪ Benefit	His/her spouse is entitled to an immediate benefit equal to 50% of the member's accrued benefit, payable for the spouse's life.
Form of benefits	
▪ Automatic form for unmarried participants	Single Life Annuity.
▪ Automatic form for married participants	Qualified Joint and Survivor Annuity.
▪ Optional forms	Life only, life with 60, 120, 180, or 360 monthly payments guaranteed, joint and 50%, 66 2/3%, 75%, or 100%, lump sums up to \$15,000.
Miscellaneous	
▪ Administration	Plan is administered by the employer.
▪ Changes since the prior valuation	The pay cap was changed from \$230,000 to \$245,000 to reflect changes in 401(a)(17) pay limits.

Schedule SB, Part V — Summary of Plan Provisions

Benefits included or excluded

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

- **Plan amendments:** Amendments adopted after the valuation date or effective after the current plan year are excluded from the valuation.
- **IRC Section 415(b):** The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.
- **Benefit restrictions:** Benefit restrictions (if applicable) are ignored in this valuation.

Significant events

To the best of our knowledge, no events occurred during the year that would significantly affect the valuation results.

Financial Statements and Supplemental Schedules

Süd-Chemie Inc. Revised Retirement Plan

Years Ended December 31, 2009 and 2008 with Report of Independent Auditor

Süd-Chemie Inc. Revised Retirement Plan
Financial Statements and Supplemental Schedules
Years Ended December 31, 2009 and 2008

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Nineveh, Indiana 46164

Phone: (317) 933-9209
www.dgkllc.com

Report of Independent Auditor

Plan Administrator of
Süd-Chemie Inc.
Revised Retirement Plan

We were engaged to audit the accompanying financial statements and supplemental schedules of the Süd-Chemie Inc. Revised Retirement Plan (the Plan) as of December 31, 2009 and 2008, and for the years then ended, as listed in the accompanying table of contents. These financial statements and supplemental schedules 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 investment information summarized in Note 4, which was certified by National City Bank, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of 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.

Because of the significance of the information in the Plan's financial statements and supplemental schedules that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

DG Krause LLC

May 28, 2010, except for Note 9, as to which the date is October 6, 2010

Süd-Chemie Inc. Revised Retirement Plan

Statements of Net Assets Available for Benefits

	December 31	
	2009	2008
Assets		
Investments, at fair value:		
Mutual funds	\$ 46,651,431	\$ 38,790,596
Money market funds	295,477	452,824
	46,946,908	39,243,420
Accrued interest and dividends	62,349	72,232
Total assets	47,009,257	39,315,652
Liabilities		
Cash overdraft	76,301	-
Other liabilities	55,474	45,940
Total liabilities	131,775	45,940
Net assets available for benefits	\$ 46,877,482	\$ 39,269,712

See accompanying notes.

Süd-Chemie Inc. Revised Retirement Plan

Statements of Changes in Net Assets Available for Benefits

	Year Ended December 31	
	2009	2008
Additions		
Employer contributions	\$ 2,604,442	\$ 3,114,072
Interest and dividend income	1,189,877	1,219,549
	<u>3,794,319</u>	<u>4,333,621</u>
Deductions		
Benefits paid directly to participants	3,307,526	3,245,109
Administrative expenses	195,091	152,919
Investment expenses	124,875	140,436
	<u>3,627,492</u>	<u>3,538,464</u>
Net (depreciation) appreciation in fair value of investments, mutual funds	<u>7,440,943</u>	<u>(14,302,651)</u>
Increase (decrease) in net assets available for benefits	<u>7,607,770</u>	<u>(13,507,494)</u>
Net assets available for benefits:		
Beginning of year	<u>39,269,712</u>	<u>52,777,206</u>
End of year	<u>\$ 46,877,482</u>	<u>\$ 39,269,712</u>

See accompanying notes.

Süd-Chemie Inc. Revised Retirement Plan

Notes to Financial Statements

December 31, 2009

1. Description of the Plan

General

The Süd-Chemie Inc. Revised Retirement Plan (the Plan) is a defined benefit pension plan covering substantially all employees over the age of 18 not covered by a collective bargaining agreement of Süd-Chemie Inc. and subsidiaries (the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. Participants should refer to the Summary Plan Description for a more complete description of the Plan's provisions.

During 2002, the Plan was amended to exclude from participation all non-union employees not yet eligible as of January 1, 2003. The Plan was amended and restated effective January 1, 2006.

Trustee

PNC Bank, National Association serves as trustee and custodian of the Plan under a discretionary trust agreement. National City Bank merged with and into PNC Bank, National Association on November 6, 2009. PNC Bank, National Association is successor trustee by merger to National City Bank. PNC Bank, National Association completed filings so that it could operate and conduct business under the name National City Bank. Therefore, PNC Bank, National Association was legally permitted to issue trust statements under National City Bank's name (as it did for the Plan for the year ended December 31, 2009). In addition, by reason of the merger, PNC Bank, National Association succeeded to all of the rights, assets and liabilities of National City Bank. See Note 8.

Benefit Provisions

The basic form of benefit is a monthly retirement income payable for the lifetime of the member. Married employees automatically receive a reduced joint and 50 percent spouse's annuity benefit unless otherwise elected.

A member may retire at age 65 and receive a monthly income equal to 33 percent of average monthly earnings (AME) less 16.5% AME up to Covered Compensation, which is defined as the average of the Social Security Wage Base in effect for each calendar year during the 35 year period ending with the calendar year in which the member attains Social Security Retirement Age rounded to the nearest multiple of \$600, such difference reduced 1/30 for each year of credited service less than 30, plus .5% AME times credited service in excess of 30 years. However, the monthly benefit is not to be less than 24% of transitional average monthly earnings

Süd-Chemie Inc. Revised Retirement Plan

Notes to Financial Statements (continued)

1. Description of the Plan (continued)

(TAME: five years average, but assuming that the 1989 salary level remains constant) plus 19.5% of TAME in excess of transitional covered compensation, such sum reduced by 1/30 for each year of credited service less than 30, plus .5% TAME times credited service in excess of 30 years. The 24% and .5% factors in the transitional formula are increased 1% for each full year elapsed after January 1, 1989. During 2000, an additional minimum retirement benefit of 1% of average monthly earnings (up to \$27.00) times credited service was added. However, the amount of benefit payable at age 65 cannot be less than \$8.00 per month multiplied by the member's years of credited service.

Average monthly earnings is based on the highest five consecutive calendar years of earnings. Former Girdler Chemical employees who were participants in its plan, prior to that plan's merger into the Plan as effective January 1, 1978, will in no event receive an accrued benefit for service to December 31, 1977 less than their accrued benefit under the former plan. Effective July 1, 1996, the Plan was amended to allow the participation in the Plan by Non Union employees of Waverly Mineral Products Company, whose stock was purchased by the Company on July 1, 1996. Participants were credited for prior service for purposes of participation but not for purposes of benefit accrual. A member may elect early retirement after reaching age 55 and completing 10 years of service. An immediate monthly benefit is payable equal to the benefit accrued to date of retirement reduced (reduction provided by reduction formula within Plan document) for each month early retirement precedes age 62 with no reduction for retirement after age 62.

If a member works beyond age 65, the member's benefit is calculated in the same manner as for normal retirement, but the member's credited service and salary at the late retirement date are used.

If a member becomes totally and permanently disabled, the member's benefits shall be deferred until normal retirement date, and such period of deferral shall be included in length of service for purposes of calculating benefits. Monthly earnings for the period of deferral shall be deemed to be equal to monthly earnings as of the anniversary date coincident with or immediately preceding date of disablement. However, the disabled member may elect to receive immediate commencement of disability payments, such benefit equal to that amount which he would have received had early retirement been taken.

If an active member who has completed 10 years of service should die before age 65, the member's spouse is entitled to an immediate income equal to one half of the member's accrued benefit payable for life.

If a member terminates employment after completing at least 5 years of service, the member is entitled to receive at age 65 a benefit equal to the accrued benefit as of the date of termination.

An alternative lump sum form of benefit payment was made available for members who receive payment on or after December 1, 2004 and if their benefit has an actuarial equivalent present value

Süd-Chemie Inc. Revised Retirement Plan

Notes to Financial Statements (continued)

1. Description of the Plan (continued)

in excess of \$5,000 but not in excess of \$15,000. The availability of this form of benefit is subject to the provisions of the Pension Protection Act of 2006.

Contributions

The Company has agreed to voluntarily contribute such additional amounts as are necessary to provide assets sufficient to meet the benefits to be paid to Plan members. The Company's present intention is to make annual contributions in amounts sufficient to fund the Plan's current year's service cost and the initial past service cost plus interest over a period of 30 years. The Plan has met the ERISA minimum funding requirements.

Administrative Expenses

Certain administrative expenses are paid by the Company. The Plan is not charged for administrative services performed on its behalf by the Company.

Plan Termination

While the Company has not expressed any intent to discontinue its contributions, it is free to do so (under the terms of the Plan) at any time, subject to the provisions of ERISA. If such discontinuance were to result in the termination of the Plan:

- (a) Under the terms of the Plan, the net assets of the Plan would be allocated among the participants and beneficiaries of the Plan in the order provided for in ERISA, and
- (b) Under the provisions of ERISA, unfunded vested benefits other than benefits becoming vested by virtue of termination of the Plan are payable, up to specified limitations, to participants by the Pension Benefit Guaranty Corporation (PBGC).

Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then existing assets and the PBGC guaranty, while other benefits may not be provided for at all.

Süd-Chemie Inc. Revised Retirement Plan

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements are prepared on an accrual basis.

Investments

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for a discussion of fair value measurements. Purchases and sales are recorded on the trade date. Dividend income is recorded on the ex-dividend date.

Contributions

Company contributions to the Plan are recorded based on amounts required to be funded under provisions of ERISA or, if greater, amounts actually received or committed to be paid for the year.

Actuarial Cost Method

Company contributions are estimated actuarially by the Traditional Unit Credit Method for 2009 and 2008.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments that are attributable under the Plan's provisions for the service employees have rendered to 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.

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 amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Süd-Chemie Inc. Revised Retirement Plan

Notes to Financial Statements (continued)

3. Actuarial Present Value of Accumulated Plan Benefits

The actuarial present value of accumulated plan benefits is determined by consulting actuaries and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and the probability of payment between the valuation date and the expected date of payment.

The actuarial present value of accumulated plan benefits as of the beginning of each Plan year is as follows:

	December 31	
	2008	2007
Vested benefits:		
Participants currently receiving payments	\$ 29,005,119	\$ 28,548,692
Other participants	19,515,604	18,599,241
	48,520,723	47,147,933
Nonvested benefits	1,589,815	1,713,863
Total actuarial present value of accumulated plan benefits	\$ 50,110,538	\$ 48,861,796

Significant assumptions underlying the actuarial computations are:

Discount rate	8.0% (2008 and 2007)
Mortality	2009 PPA separate static annuitant and nonannuitant mortality tables – (2008) and 2008 PPA separate static annuitant and nonannuitant mortality tables – (2007)
Withdrawal	T-3 rates from Actuary's Pension Handbook (2008 and 2007)
Retirement age	Assumed retirements will occur beginning at age 55 at a rate of 5% and ranging to 3% at age 61, 40% at age 62, 25% at age 63 and 15% at age 64, with all remaining employees assumed to retire at age 65 (2008 and 2007)

The change in mortality assumption resulted in an increase of approximately \$83,000 in the actuarial present value of accumulated plan benefits between December 31, 2007 and 2008.

Süd-Chemie Inc. Revised Retirement Plan

Notes to Financial Statements (continued)

3. Actuarial Present Value of Accumulated Plan Benefits (continued)

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

4. Investments

All investment information disclosed in the accompanying financial statements and supplemental schedules, including investments held at December 31, 2009 and 2008, and net (depreciation) appreciation in fair value of investments, interest and dividend income and investment expenses for the years then ended, were obtained or derived from information provided to the plan administrator and certified as complete and accurate by National City Bank, the trustee. See Notes 1 and 8.

The fair value of individual investments that represent five percent or more of Plan's net assets available for benefits at December 31, are as follows:

	<u>2009</u>	<u>2008</u>
Mutual funds:		
Harbor International Fund Institutional	\$ 3,411,782	\$ 2,597,313
Dodge & Cox Stock Fund	*	2,800,942
Allegiant Small Cap Core Fund Class I	3,151,382	*
American Funds Growth Fund of America R5	9,146,422	7,524,624
PIMCO Total Return Fund Institutional	10,941,214	8,592,265
Allegiant Government Mortgage Fund I	5,653,140	5,426,055
Allegiant Large Cap Value Fund Class I	7,160,803	5,091,909

*Indicates that fund balance does not represent 5% of Plan net assets as of respective date.

5. Fair Value Measurements

FASB ASC 820, Fair Value Measurements and Disclosures, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted market prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Süd-Chemie Inc. Revised Retirement Plan

Notes to Financial Statements (continued)

5. Fair Value Measurements (continued)

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

Level 2: Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Mutual funds are valued at the net asset value (NAV) of the shares held by the Plan at year end. The money market funds are valued at \$1.00 per share the stated value of the funds at year end.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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 different fair value measurements at the reporting date.

Süd-Chemie Inc. Revised Retirement Plan

Notes to Financial Statements (continued)

5. Fair Value Measurements (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2009.

	Level 1	Level 2	Level 3	Total
Equity mutual and exchange traded funds:				
Mid Cap Growth	\$ 1,550,356	\$ -	\$ -	\$ 1,550,356
Mid Cap Value	1,593,041	-	-	1,593,041
Small Cap Core	3,151,382	-	-	3,151,382
Large Cap Value	9,017,196	-	-	9,017,196
Large Cap Growth	9,146,422	-	-	9,146,422
International LG Blend	3,411,782	-	-	3,411,782
Emerging Markets	179,363	-	-	179,363
Bond mutual funds:				
Government Mortgage	5,653,140	-	-	5,653,140
Intermediate-Term	10,941,214	-	-	10,941,214
Total Return Advant	2,007,535	-	-	2,007,535
Total mutual and exchange traded funds	46,651,431	-	-	46,651,431
Money market funds	-	295,477	-	295,477
Total assets at fair value	\$46,651,431	\$ 295,477	\$ -	\$46,946,908

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

	Level 1	Level 2	Level 3	Total
Mutual funds	\$38,790,596	\$ -	\$ -	\$38,790,596
Money market funds	-	452,824	-	452,824
Total assets at fair value	\$38,790,596	\$ 452,824	\$ -	\$39,243,420

Süd-Chemie Inc. Revised Retirement Plan

Notes to Financial Statements (continued)

6. Income Tax Status

The Plan has received a determination letter from the Internal Revenue Service dated October 23, 2008, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the Code) and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified and the related trust is tax-exempt.

7. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement 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 estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

8. Subsequent Events

The Plan Administrator anticipates that PNC Bank, National Association, the successor trustee, will provide certification of the Plan's investment information for the 2010 plan year.

In addition, effective February 8, 2010 certain mutual funds held by the Plan with a fair value of approximately \$19,000,000 as of that date and formerly advised by Allegiant Asset Management Company, an affiliate of National City Bank, merged with the PNC Funds, which are advised by PNC Capital Advisors, LLC an affiliate of PNC Bank, National Association the Plan's successor trustee.

The Plan Administrator has evaluated subsequent events through May 28, 2010, the date these financial statements were available to be issued. During this period there were no other material recognizable or non-recognizable subsequent events identified.

Süd-Chemie Inc. Revised Retirement Plan

Notes to Financial Statements (continued)

9. Reconciliation of Financial Statements to Form 5500 and Additional Subsequent Event

In July 2010, an additional employer contribution of \$47,500 was made to the Plan and attributed to the 2009 plan year. This amount is not reported as employer contributions receivable in the Statement of Net Assets Available for Benefits as of December 31, 2009, however, the \$47,500 amount is reported as receivables - employer contributions and as part of contributions - received or receivable in cash from employers - income in the Plan's 2009 Form 5500. This amount thus represents a reconciling item between net assets available for benefits per the Plan's financial statements as of December 31, 2009 and the Plan's 2009 Form 5500.

Supplemental Schedules

Süd-Chemie Inc. Revised Retirement Plan

Schedule H, Line 4i-Schedule of Assets (Held At End of Year)

EIN: 61-0536101, Plan Number: 004

December 31, 2009

Description of Investments	Shares, Units or Face Value	Cost	Current Value
MUTUAL FUNDS:			
* Allegiant Large Cap Value Fund Class I	579,822 shares	\$ 9,128,873	\$ 7,160,803
* Allegiant Mid Cap Value Fund Class I	100,386 shares	1,228,650	1,080,153
* Allegiant Small Cap Core Fund Class I	339,955 shares	2,935,301	3,151,382
Dodge & Cox Stock Fund	19,309 shares	2,264,730	1,856,393
American Funds Growth Fund of America R5	335,279 shares	9,058,075	9,146,422
Harbor International Fund Institutional	62,179 shares	3,235,023	3,411,782
* Allegiant Total Return Advantage Fund I	196,817 shares	1,934,069	2,007,535
* Allegiant Government Mortgage Fund I	592,572 shares	5,502,864	5,653,140
Ishares TR MSCI Emerging Markets	4,322 shares	164,177	179,363
PIMCO Total Return Fund Institutional	1,013,075 shares	10,708,612	10,941,214
Ishares TR Russell MCP GR	34,194 shares	1,195,296	1,550,356
T Rowe Price Mid Cap Value Fund	24,753 shares	518,082	512,888
TOTAL MUTUAL FUNDS		<u>47,873,752</u>	<u>46,651,431</u>
MONEY MARKET FUNDS:			
* Allegiant Money Market Fund	295,477 shares	295,477	295,477
TOTAL MONEY MARKET FUNDS		<u>295,477</u>	<u>295,477</u>
TOTAL INVESTMENTS		<u>\$ 48,169,229</u>	<u>\$ 46,946,908</u>

* Indicates party-in-interest to the Plan.

Süd-Chemie Inc. Revised Retirement Plan

Schedule H, Line 4j – Schedule of Reportable Transactions

EIN: 61-0536101
Plan Number: 004

Year Ended December 31, 2009

Identity of Party Involved	Description of Asset	Purchase Price	Sales Price	Cost of Asset	Current Value of Asset on Transaction Date		Gain/(Loss)
<u>Category (iii) – Series of Transactions in Excess of 5 Percent of Plan Assets</u>							
Allegiant Money Market Fund	Money market fund	\$ 6,499,522	\$ -	\$ 6,499,522	\$ 6,499,522	\$ -	
	Money market fund	-	6,656,869	6,656,869	6,656,869	-	
Allegiant Small Cap Core Fund Class I	Mutual fund	1,325,000	-	1,325,000	1,325,000	-	
	Mutual fund	-	916,460	1,029,917	916,460	(113,457)	
Dodge & Cox Stock Fund	Mutual fund	135,437	-	135,437	135,437	-	
	Mutual fund	-	1,412,443	2,356,371	1,412,443	(943,928)	
PIMCO Total Return Fund Institutional	Mutual fund	2,174,589	-	2,174,589	2,174,589	-	
	Mutual fund	-	399,602	415,944	399,602	(16,342)	

There were no category (i), (ii) or (iv) reportable transactions during 2009.

Süd-Chemie Inc. Revised Retirement Plan

Schedule H, Line 4j – Schedule of Reportable Transactions

EIN: 61-0536101
Plan Number: 004

Year Ended December 31, 2009

Identity of Party Involved	Description of Asset	Purchase Price	Sales Price	Cost of Asset	Transaction Date	Current Value of Asset on	Gain/(Loss)
Allegiant Money Market Fund	Money market fund	\$ 6,499,522	\$ -	\$ 6,499,522	\$ 6,499,522	\$ -	-
	Money market fund	-	6,656,869	6,656,869	6,656,869	-	-
Allegiant Small Cap Core Fund Class I	Mutual fund	1,325,000	-	1,325,000	1,325,000	-	-
	Mutual fund	-	916,460	1,029,917	916,460	(113,457)	(113,457)
Dodge & Cox Stock Fund	Mutual fund	135,437	-	135,437	135,437	-	-
	Mutual fund	-	1,412,443	2,356,371	1,412,443	(943,928)	(943,928)
PIMCO Total Return Fund Institutional	Mutual fund	2,174,589	-	2,174,589	2,174,589	-	-
	Mutual fund	-	399,602	415,944	399,602	(16,342)	(16,342)

There were no category (i), (ii) or (iv) reportable transactions during 2009.

Süd-Chemie Inc. Revised Retirement Plan

Schedule H, Line 4i-Schedule of Assets (Held At End of Year)

EIN: 61-0536101, Plan Number: 004

December 31, 2009

Description of Investments	Shares, Units or Face Value	Cost	Current Value
MUTUAL FUNDS:			
* Allegiant Large Cap Value Fund Class I	579,822 shares	\$ 9,128,873	\$ 7,160,803
* Allegiant Mid Cap Value Fund Class I	100,386 shares	1,228,650	1,080,153
* Allegiant Small Cap Core Fund Class I	339,955 shares	2,935,301	3,151,382
Dodge & Cox Stock Fund	19,309 shares	2,264,730	1,856,393
American Funds Growth Fund of America R5	335,279 shares	9,058,075	9,146,422
Harbor International Fund Institutional	62,179 shares	3,235,023	3,411,782
* Allegiant Total Return Advantage Fund I	196,817 shares	1,934,069	2,007,535
* Allegiant Government Mortgage Fund I	592,572 shares	5,502,864	5,653,140
Ishares TR MSCI Emerging Markets	4,322 shares	164,177	179,363
PIMCO Total Return Fund Institutional	1,013,075 shares	10,708,612	10,941,214
Ishares TR Russell MCP GR	34,194 shares	1,195,296	1,550,356
T Rowe Price Mid Cap Value Fund	24,753 shares	518,082	512,888
TOTAL MUTUAL FUNDS		<u>47,873,752</u>	<u>46,651,431</u>
MONEY MARKET FUNDS:			
* Allegiant Money Market Fund	295,477 shares	295,477	295,477
TOTAL MONEY MARKET FUNDS		<u>295,477</u>	<u>295,477</u>
TOTAL INVESTMENTS		<u>\$ 48,169,229</u>	<u>\$ 46,946,908</u>

* Indicates party-in-interest to the Plan.