

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>CHEMETALL CORPORATION RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ► <u>002</u> 1c Effective date of plan <u>01/01/1992</u>
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>CHEMETALL US, INC.</u> <u>675 CENTRAL AVENUE</u> <u>NEW PROVIDENCE, NJ 07974-1560</u>	2b Employer Identification Number (EIN) <u>22-3140731</u> 2c Sponsor's telephone number <u>908-464-6900</u> 2d Business code (see instructions) <u>325100</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>JUDY HABBART</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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") CHEMETALL US, INC. 675 CENTRAL AVENUE NEW PROVIDENCE, NJ 07974-1560	3b Administrator's EIN 22-3140731 3c Administrator's telephone number 908-464-6900
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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	358
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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	145
b Retired or separated participants receiving benefits.....	6b	85
c Other retired or separated participants entitled to future benefits.....	6c	117
d Subtotal. Add lines 6a , 6b , and 6c	6d	347
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	8
f Total. Add lines 6d and 6e	6f	355
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 1I 3H

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

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

a Pension Schedules

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

b General Schedules

- (1) ☒ **H** (Financial Information)
 (2) ☐ **I** (Financial Information – Small Plan)
 (3) ☐ **A** (Insurance Information)
 (4) ☐ **C** (Service Provider Information)
 (5) ☒ **D** (DFE/Participating Plan Information)
 (6) ☐ **G** (Financial Transaction Schedules)

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

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

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

A Name of plan <u>CHEMETALL CORPORATION RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>CHEMETALL US, INC.</u>	D Employer Identification Number (EIN) <u>22-3140731</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>10462177</u>
b Actuarial value	2b <u>11508394</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>88</u> <u>4245341</u>
b For terminated vested participants	3b <u>112</u> <u>2833897</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>201668</u>
(2) Vested benefits	3c(2) <u>5641882</u>
(3) Total active	3c(3) <u>158</u> <u>5843550</u>
d Total	3d <u>358</u> <u>12922788</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>8.18</u> %
6 Target normal cost	6 <u>98000</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>10/05/2010</u>
Signature of actuary	Date
<u>CHRISTOPHER J. YURWITZ</u>	<u>08-06958</u>
Type or print name of actuary	Most recent enrollment number
<u>AON HEWITT</u>	<u>312-957-1400</u>
Firm name	Telephone number (including area code)
<u>311 SOUTH WACKER, SUITE 1550</u> <u>CHICAGO, IL 60606</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8).....	0	0
10 Interest on item 9 using prior year's actual return of <u>-28.42</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		165438
b Interest on (a) using prior year's effective rate of <u>6.15</u> %		10174
c Total available at beginning of current plan year to add to prefunding balance		175612
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).....	0	0

Part III Funding percentages		
14 Funding target attainment percentage.....	14	89.05 %
15 Adjusted funding target attainment percentage.....	15	89.05 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	90.44 %
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	65006	0			
07/15/2009	65006	0			
10/14/2009	65006	0			
01/15/2010	65006	0			
09/14/2010	149312	0			
			Totals ►	18(b)	409336
					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 377561
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
0	0
(3) 3rd	(4) 4th
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	98000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1414393	279532
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	377532
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	377532
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	377561
38 Interest-adjusted excess contributions for current year (see instructions).....	38	29
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

<div>SCHEDULE D</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div>		<div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009					
A Name of plan CHEMETALL CORPORATION RETIREMENT PLAN				B Three-digit plan number (PN) ▶ 002	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 CHEMETALL US, INC.				D Employer Identification Number (EIN) 22-3140731	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: ROCKWOOD SPEICIALTIES, INC. MT					
b Name of sponsor of entity listed in (a): ROCKWOOD SPECIALTIES, INC.					
c EIN-PN 22-2269008-001		d Entity code M		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12766112	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
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b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12	

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

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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>CHEMETALL CORPORATION RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CHEMETALL US, INC.</u>	D Employer Identification Number (EIN) <u>22-3140731</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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	214318
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	10367435	12766112
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

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	10367435	12980430

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	10367435	12980430
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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) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	505768	
(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)		505768
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(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)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		2571852
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		3077620

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	464625	
(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)		464625
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		464625

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2612995
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: WITHUM, SMITH & BROWN

(2) EIN: 22-2027092

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		15000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
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.
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan <u>CHEMETALL CORPORATION RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CHEMETALL US, INC.</u>	D Employer Identification Number (EIN) <u>22-3140731</u>

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

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

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

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☒ N/A

Part III	Amendments
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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
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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.
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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): _____

CHEMETALL CORPORATION RETIREMENT PLAN

Financial Statements

December 31, 2009

With Independent Auditors' Report

Chemetall Corporation Retirement Plan
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December 31, 2009

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Certified Public Accountants and Consultants

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Additional Offices in New Jersey, New York,
Pennsylvania, Maryland, Colorado and Florida

Independent Auditors' Report

To the Trustees,
Chemetall Corporation Retirement Plan:

We were engaged to audit the accompanying statements of net assets available for plan benefits of the Chemetall Corporation Retirement Plan as of December 31, 2009 and 2008, and the related statements of changes in net assets available for plan benefits for the years then ended and the statement of accumulated plan benefits as of January 1, 2009, and the related statement of changes in accumulated plan benefits for the year then ended. These financial statements are the responsibility of the Plan's management.

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

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

A handwritten signature in blue ink that reads 'WithumSmith+Brown, PC'.

October 6, 2010
New Brunswick, New Jersey

Chemetell Corporation Retirement Plan
Statements of Net Assets Available for Plan Benefits
December 31, 2009 and 2008

	2009	2008
Assets		
Plan interest in Rockwood Specialties, Inc. Master Pension Trust, at fair value	\$ 12,766,112	\$ 10,367,435
Contributions receivable - employer	<u>214,318</u>	<u>--</u>
	<u>\$ 12,980,430</u>	<u>\$ 10,367,435</u>

The Notes to Financial Statements are integral part of these statements.

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

	2009	2008
Additions		
Additions to net assets attributed to		
Investment income (loss)		
Plan's interest in Rockwood Specialties Inc.		
Master Pension Trust net appreciation (depreciation)	\$ 2,639,456	\$ (4,171,176)
Employer contributions	<u>505,768</u>	<u>347,128</u>
	3,145,224	(3,824,048)
Deductions		
Deductions from net assets attributed to		
Benefits paid	464,625	429,106
Plan expenses	<u>67,604</u>	<u>98,344</u>
	<u>532,229</u>	<u>527,450</u>
Net change in plan's net assets	2,612,995	(4,351,498)
Net assets available for plan benefits, beginning of year	<u>10,367,435</u>	<u>14,718,933</u>
Net assets available for plan benefits, end of year	<u>\$ 12,980,430</u>	<u>\$ 10,367,435</u>

The Notes to Financial Statements are integral part of these statements.

Chemetell Corporation Retirement Plan
Statement of Accumulated Plan Benefits
January 1, 2009

Actuarial present value of accumulated plan benefits

Vested benefits

Active participants	\$ 5,338,608
Participants with deferred benefits	2,688,189
Participants receiving benefits	<u>4,193,815</u>
	12,220,612

Nonvested plan benefits

236,682

Total actuarial present value of accumulated plan benefits

\$ 12,457,294

Chemetell Corporation Retirement Plan
Statement of Changes in Accumulated Plan Benefits
Year Ended January 1, 2009

Actuarial present value of accumulated plan benefits at beginning of year	\$ 12,093,946
Increase (decrease) during the year attributable to	
Benefits accumulated	(241,656)
Benefits paid	(429,106)
Change in actuarial assumptions	23,990
Interest	<u>1,010,120</u>
Net increase	<u>363,348</u>
Actuarial present value of accumulated plan benefits at end of year	<u>\$ 12,457,294</u>

Chemetall Corporation Retirement Plan

Notes to Financial Statements

December 31, 2009 and 2008

1. Description of Plan

The following is a brief description of the Chemetall Corporation Retirement Plan (the "Plan") and is provided for general information only. Participants should refer to the Plan Agreement for more complete information.

General

The Plan is a defined benefit pension plan covering substantially all eligible employees of Chemetall Corporation (the "Company"). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan is administered by the Employee Benefits Committee (the "Committee") as appointed by the Company.

Frank Russell Trust Company, the Trustee, maintains the Plan's assets, administers the Master Trust and, under the direction of the Committee, invests all Company contributions, reinvests investment earnings and makes benefit payments to retired and terminated participants.

On November 4, 2004, the Company adopted a resolution that became effective December 31, 2004 to "freeze" the Plan. No other employees have been considered for Plan participation after this date, and the Plan had ceased all the future accruals of benefits after that date.

Pension Benefits

Normal Retirement - Participants with five or more years of service are entitled to annual pension benefits beginning at the normal retirement age of 65. The annual benefit is equal to approximately 1.067 percent of such Member's Average Compensation plus .533 percent of the member's Covered Compensation, multiplied by the Credited Service. Average Compensation is defined as the compensation of a member averaged over the five consecutive completed calendar years which produces the highest average of the 10 prior completed calendar years. Covered Compensation is defined as the average of the Social Security Taxable Wage Bases over the 35 year period ending with the calendar year in which the Participant attains his Social Security retirement age. Credited service is up to a maximum of 30 years.

Deferred Retirement - Participants who reach normal retirement may elect to postpone receiving benefits until a later date.

Early Retirement - If a participant completes ten years of credited service and has attained age 55, the employee may retire early and choose to receive a reduced benefit at early retirement. In addition, there are other provisions in the Plan that limit the benefits paid.

Disability Retirement - Disability retirement after competing two years of service entitles the participant to receive 100 percent of their accrued pension benefit to begin at their normal retirement date.

The accrued benefits are calculated in accordance with the provisions and definitions contained in the Plan document.

Death Benefits

Upon the death of an Active or Inactive participant after becoming a vested member but before the normal retirement date, a 50 percent survivor annuity shall be provided to the protected spouse commencing as of the earliest commencement date. If the participant is not survived by a protected spouse, there shall be no benefits payable under the Plan.

Vested Benefits

Participants are only entitled to their accrued benefits after achieving five years of credited service.

Eligibility

Each eligible employee becomes a member of the Plan on the later of January or July 1 following the completion of one year (at least 1,000 hours of service during any consecutive 12 month period) of service and obtaining the age of 21. As of December 31, 2004 future participation in the Plan is frozen.

Chemetall Corporation Retirement Plan

Notes to Financial Statements

December 31, 2009 and 2008

Administration of Plan

The Plan is administrated by the Company. The assets of the Plan are managed by Russell Investment Group. The trust agreement provides, among other things, that the custodian, Russell Investment Group, shall keep account of investment, receipts, disbursements and other transactions. All investment advisor and brokerage fees are charged to the Plan; all other expenses incurred in the administration of the Plan are paid by the Company.

Plan Amendments

Effective as of December 31, 2004, the Plan was amended to eliminate the future accrual of benefits.

Effective as of January 1, 2006, the Plan was amended to comply with the Internal Revenue Services' cumulative changes for qualified benefit plans for 2005.

Effective as of January 1, 2007, the Plan was amended and restated to reflect all prior Plan amendments.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared under the accrual method of accounting.

Valuation of Investments

Investments, including the Plan's interest in the Master Trust, are stated at fair value. Investment transactions are recorded on the trade date. Dividends are recorded on the ex-dividend date. Interest income is recognized when earned. Net (depreciation) appreciation includes the Plan's (losses) gains on investments bought and sold as well as held during the year.

Benefit Payments

Benefit payments to participants are recorded upon distribution.

Estimates

The preparation of financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated Plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Risks and Uncertainties

The Plan's assets are invested in various securities, including mutual funds held in a common collective trust. Investment securities, in general, are exposed to various risks, such as interest rate risk, credit risk and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and those changes could materially affect the amounts reported in the financial statements.

3. Actuarial Present Value of Accumulated Plan Benefits

Accumulated Plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service employees have rendered and have been calculated by an enrolled actuary. 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. Benefits under the Plan are based on the employees' five highest years of consecutive defined compensation, during their last ten years of credited service up to December 31, 2004. The accumulated Plan benefits for active employees are based on their average compensation during the five years ending on the date which the benefit information is presented (the valuation date) up to December 31, 2004. Benefits payable under all circumstances: retirement; death; and termination of employment, are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from Plan assets, are excluded from accumulated Plan benefits.

Chemetall Corporation Retirement Plan

Notes to Financial Statements

December 31, 2009 and 2008

The actuarial present value of accumulated Plan benefits is determined by the Plan actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, withdrawal or retirement) between the valuation date and expected date of payment. The significant actuarial assumptions used in the valuation as of January 1, 2009, were as follows:

- (a) Life expectancy of the participants: 2009 Static Mortality Table for Annuitants and Non-Annuitants.
- (b) Retirement age assumptions: Assumed retirement age is 65.
- (c) Discount rate: 8.18 percent per year.
- (d) Compensation increases: none.
- (e) Investment return: 8.50 percent

The foregoing actuarial assumptions are based on the presumptions that the Plan will continue. Should the Plan terminate, different actuarial assumptions and other factors might be applied in determining the present value of accumulated Plan benefits.

4. Funding Policy

The Company's funding policy is to make annual contributions to the Plan so that all participant benefits will be fully provided for upon retirement. The Company's contributions for 2009 and 2008 were sufficient to meet the minimum funding requirements of ERISA. At December 31, 2009 and 2008, contributions receivable from the Company amounted to \$214,318 and \$-0-, respectively.

5. Plan Termination

Should the Plan terminate at some future time, the net assets of the Plan will be allocated based upon Plan provisions. 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 Pension Benefit Guaranty Corporation ("PBGC", a U.S. Government Agency) at that time. Some benefits may be fully or partially provided for by the then existing assets of the Plan and the PBGC's benefit guarantee, while other benefits may not be provided for at all. The Plan provides that benefits will be provided in the following order: (1) Trust funds attributable to a member's voluntary contributions, if any; (2) Annuity benefits of members or their beneficiaries that were in a pay status as of the beginning of the three-year period ending on the termination date or employees eligible to be in pay status as of the beginning of the three-year period; (3) Vested benefits insured by the PBGC; (4) all other vested benefits; (5) all nonvested benefits.

Additional information about the vesting and benefit provisions, and the PBGC's benefit guarantee are contained in the Plan Agreement.

Although it has not expressed any intention to terminate the Plan, the Company has the right, under the Plan, to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth by ERISA.

6. Investments

The Plan's interest in the Master Trust as a percentage of net assets of the Master Trust was approximately 74.4 and 75.2 percent as of December 31, 2009 and 2008, respectively. The Master Trust as of December 31, 2009 and 2008 also includes the investment assets of the Chemetall Corp. Salaried Retirement Plan and the Chemetall Corp. Hourly Retirement Plan. Plan investments at December 31, 2009 consisted entirely of participation in the Master Trust. Condensed financial information of the Master Trust is as follows:

	2009	2008
Total value of Master Trust	<u>\$ 17,170,203</u>	<u>\$ 13,790,527</u>

Chemetall Corporation Retirement Plan
Notes to Financial Statements
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Condensed financial information of the Master Trust – Frank Russell Trust Company:

	2009	2008
Assets		
Investments		
Common Collective Trust Funds, at fair value		
Russell Alt Int Markets Fund*	\$ 2,574,151	\$ 2,099,155
Russell Equity I Fund*	1,731,395	1,301,445
Russell Fixed Income I Fund*	5,837,463	5,084,158
Russell 1000 Index Fund SR I*	3,534,554	--
Russell Large Cap EQ Index SR I*	--	2,620,234
Russell Large Cap Str Equity Fund*	1,744,712	1,346,838
Russell Small Cap Fund*	<u>1,747,929</u>	<u>1,338,697</u>
Total common collective trust funds, at fair value	<u>\$ 17,170,203</u>	<u>\$ 13,790,527</u>
Investment income		
Realized (losses) gains, net	\$ (1,220,149)	\$ 3,413,317
Unrealized gains (losses), net	<u>4,749,083</u>	<u>(8,982,815)</u>
Total investment income (loss)	<u>\$ 3,528,935</u>	<u>\$ (5,569,498)</u>

* The Plan's pro-rata share of the following funds represents 5 percent or more of net assets at the end of the Plan year.

7. Fair Value Measurements

Statement of Financial Accounting Standards ("SFAS") No. 157, *Fair Value Measurements*, establishes a framework for measuring fair value. This 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 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 FAS 157 are described as follows:

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

Level 2 - Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Unobservable inputs that are supported by little or no market activity and that are financial instruments whose values are determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant judgment or estimation.

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.

The following is a description of the valuation methodologies used for the Plan's assets measured at fair value.

Common collective trust funds: Shares of common collective trust funds are valued based on the fair market value of the underlying investments in the fund.

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

	<u>Total</u>	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Common/Collective Trusts	\$ <u>12,766,112</u>	\$ <u>--</u>	\$ <u>12,766,112</u>	\$ <u>--</u>

The Common Collective Trust consists of 34 percent Fixed Income Funds, 21 percent 1000 Index Funds, 15 percent Alt Int Market Funds, and 30 percent of other investments.

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

	<u>Total</u>	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Common/Collective Trusts	\$ <u>10,367,435</u>	\$ <u>--</u>	\$ <u>10,367,435</u>	\$ <u>--</u>

The Common Collective Trust consists of 37 percent Fixed Income Funds, 19 percent Large Cap Equity Funds, 15 percent Alt Int Market Funds, and 29 percent of other investments.

8. Information Certified by Trustee (Unaudited)

No auditing procedures were performed by the independent public accountants as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA with respect to information certified as complete and accurate by the Trustee. Based on information provided and certified by the Trustee, there are no fixed income obligations, leases, or debt instruments in default or deemed uncollectible, as defined by ERISA, for the years ended December 31, 2009 and 2008.

The following information as of and for the years ended December 31, was prepared from reports certified by the Trustee:

	2009	2008
Investments		
Plan's interest in Rockwood Specialties Inc. Master Pension Trust, at fair value	\$ 12,766,112	\$ 10,367,435
Plan's interest in Rockwood Specialties Inc. Master Pension Trust net appreciation (depreciation)	\$ 2,639,456	\$ (4,171,176)

Chemetall Corporation Retirement Plan
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9. Income Taxes

The Plan is exempt from federal income taxes under Section 501(A) of the Internal Revenue Code. The Plan obtained its latest determination letter in April 2009, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. This determination letter expires January 31, 2012. Because the Plan is being operated in compliance with the applicable requirements of the Internal Revenue Code, no provision for income taxes has been included in the Plan's financial statements.

10. Party-In-Interest

Certain Plan investments are shares of common collective trust funds managed by Frank Russell Trust Company. Frank Russell Trust Company is the Trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions.

11. Subsequent Events

Subsequent events were evaluated through October 6, 2010 which is the date the financial statements were available to be issued. Based on that evaluation, the Plan has determined that no subsequent events have occurred, which would require disclosure in the financial statements.

Schedule SB Attachment (Form 5500)—2009 Plan Year
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Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2009

Date	Amount	Interest Rate	Interest Adjusted Contribution
April 14, 2009	\$ 65,006	8.18%	\$ 63,580
July 15, 2009	65,006	8.18%	62,332
October 14, 2009	65,006	8.18%	61,122
January 15, 2010	65,006	8.18%	59,910
September 14, 2010	<u>149,312</u>	8.18%	<u>130,617</u>
Total Contribution	\$ 409,336		\$ 377,561

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

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a)	(b)	(c)	(d)
Age	Rate	Weight	Product (a) × (b) × (c)
55.5	5.00%	1.0000	2.78
56.5	5.00%	0.9500	2.68
57.5	5.00%	0.9025	2.59
58.5	5.00%	0.8574	2.51
59.5	5.00%	0.8145	2.42
60.5	5.00%	0.7738	2.34
61.5	5.00%	0.7351	2.26
62.5	30.00%	0.6983	13.09
63.5	10.00%	0.4888	3.10
64.5	15.00%	0.4400	4.26
65	100.00%	0.3740	24.31
Weighted Average			62.34

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

Interest Rates	Based on the full Yield Curve with a two month lookback (October 2008 yield curve), with sample rates as follows: Duration 0.5 - 5.45% Duration 5.5 - 8.25% Duration 10.5 - 8.87% Duration 15.5 - 8.65% Duration 20.5 - 8.11% Duration 25.5 - 7.71% Duration 30.5 - 7.46%
Optional Payment Form Election Percentage	100% life annuity.
Retirement Age	
Active Participants	See Table 1.
Terminated Vested Participants	Age 65.
Mortality Rates	
Healthy	2009 Static Mortality Table for Annuitants and Non- Annuitants Per §1.430(h)(3)-1(e).
Disabled	Revenue Ruling 96-7 post 1994 mortality
Withdrawal Rates	See Table 2.
Disability Rates	See Table 3.
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$195,000.
Valuation of Plan Assets	Smoothed fair market value of assets over the current and prior year, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value. A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return

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in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Trust Expenses Included in Target Normal Cost

Based on the prior year actual plan administrative expenses, rounded to the nearest \$1,000. \$98,000 for 2009.

Expected Return on Assets
2008 Plan Year

6.43%.

Actuarial Method

Standard Unit Credit Cost Method.

Valuation Date

January 1, 2009.

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Table 1
Retirement Rates

Age	Years of Service	
	0-9	10+
55	0.00%	5.00%
56	0.00%	5.00%
57	0.00%	5.00%
58	0.00%	5.00%
59	0.00%	5.00%
60	0.00%	5.00%
61	0.00%	5.00%
62	0.00%	30.00%
63	0.00%	10.00%
64	0.00%	15.00%
65+	100.00%	100.00%

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Table 2—Page 1 of 2
Termination Rates

Age	Years of Service					
	0	1	2	3	4	5+
20	20.000%	15.000%	10.000%	7.500%	5.000%	5.440%
21	20.000%	15.000%	10.000%	7.500%	5.000%	5.424%
22	20.000%	15.000%	10.000%	7.500%	5.000%	5.397%
23	20.000%	15.000%	10.000%	7.500%	5.000%	5.369%
24	20.000%	15.000%	10.000%	7.500%	5.000%	5.339%
25	20.000%	15.000%	10.000%	7.500%	5.000%	5.290%
26	20.000%	15.000%	10.000%	7.500%	5.000%	5.272%
27	20.000%	15.000%	10.000%	7.500%	5.000%	5.233%
28	20.000%	15.000%	10.000%	7.500%	5.000%	5.189%
29	20.000%	15.000%	10.000%	7.500%	5.000%	5.141%
30	20.000%	15.000%	10.000%	7.500%	5.000%	5.070%
31	20.000%	15.000%	10.000%	7.500%	5.000%	5.028%
32	20.000%	15.000%	10.000%	7.500%	5.000%	4.962%
33	20.000%	15.000%	10.000%	7.500%	5.000%	4.890%
34	20.000%	15.000%	10.000%	7.500%	5.000%	4.812%
35	20.000%	15.000%	10.000%	7.500%	5.000%	4.700%
36	20.000%	15.000%	10.000%	7.500%	5.000%	4.618%
37	20.000%	15.000%	10.000%	7.500%	5.000%	4.428%
38	20.000%	15.000%	10.000%	7.500%	5.000%	4.174%
39	20.000%	15.000%	10.000%	7.500%	5.000%	3.874%
40	20.000%	15.000%	10.000%	7.500%	5.000%	3.500%
41	20.000%	15.000%	10.000%	7.500%	5.000%	3.198%
42	20.000%	15.000%	10.000%	7.500%	5.000%	2.847%
43	20.000%	15.000%	10.000%	7.500%	5.000%	2.500%
44	20.000%	15.000%	10.000%	7.500%	5.000%	2.164%
45	20.000%	15.000%	10.000%	7.500%	5.000%	1.770%
46	20.000%	15.000%	10.000%	7.500%	5.000%	1.535%
47	20.000%	15.000%	10.000%	7.500%	5.000%	1.246%
48	20.000%	15.000%	10.000%	7.500%	5.000%	0.978%
49	20.000%	15.000%	10.000%	7.500%	5.000%	0.739%

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Termination Rates

Age	Years of Service					
	0	1	2	3	4	5+
50	20.000%	15.000%	10.000%	7.500%	5.000%	0.400%
51	20.000%	15.000%	10.000%	7.500%	5.000%	0.382%
52	20.000%	15.000%	10.000%	7.500%	5.000%	0.275%
53	20.000%	15.000%	10.000%	7.500%	5.000%	0.217%
54	20.000%	15.000%	10.000%	7.500%	5.000%	0.201%
55	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
56	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
57	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
58	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
59	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
60	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
61	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
62	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
63	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
64	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
65+	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%

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Table 3
Disability Rates

Age	Rate	Age	Rate
20	0.030%	50	0.230%
21	0.030%	51	0.285%
22	0.030%	52	0.345%
23	0.030%	53	0.400%
24	0.030%	54	0.455%
25	0.030%	55	0.510%
26	0.030%	56	0.565%
27	0.030%	57	0.625%
28	0.030%	58	0.685%
29	0.030%	59	0.745%
30	0.030%	60	1.600%
31	0.030%	61	1.775%
32	0.030%	62	2.000%
33	0.030%	63	2.250%
34	0.035%	64	2.050%
35	0.035%	65+	0.975%
36	0.040%		
37	0.040%		
38	0.045%		
39	0.050%		
40	0.055%		
41	0.065%		
42	0.075%		
43	0.085%		
44	0.095%		
45	0.110%		
46	0.125%		
47	0.140%		
48	0.165%		
49	0.190%		

Schedule SB Attachment (Form 5500)—2009 Plan Year
Chemetall Corporation Retirement Plan
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Schedule SB, Part V—Summary of Plan Provisions

Adoption Date	January 1, 1960
Plan Freeze Date	Benefit accruals and eligibility for participation were frozen December 31, 2004.
Participation	Each employee of Chemetall US, Inc., excluding any member subject to a collective bargaining agreement, is eligible to become a participant on the first day of January or July next following the later of the attainment of age 21, and completion of 1,000 hours of service during any consecutive 12-month period commencing on the date of employment or any anniversary thereof. Eligibility for participation in the Plan was frozen on December 31, 2004.
Accrued Benefit	<p>The annual benefit payable at Normal Retirement Date is:</p> <ol style="list-style-type: none">1. 1.0667% of Average Compensation multiplied by years of Credited Service; plus2. 0.533% of Average Compensation in excess of Covered Compensation level, multiplied by years of Credited Service to a maximum of 30. <p>The Covered Compensation level is the average of the Social Security Taxable Wage Base for 35 years prior to Normal Retirement.</p> <p>As of December 31, 2004, benefit accruals under the plan were frozen.</p>
Normal Retirement Eligibility	Age 65 and 5 th anniversary of participation in the plan.
Benefit Amount	Accrued Benefit, payable as of the Normal Retirement Date.
Early Retirement Eligibility	Age 55 and 10 years of service.
Benefit Amount	Accrued Benefit, actuarially reduced from age 65.
Late Retirement Eligibility	Retirement after the normal retirement date.

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Benefit	The greater of the Accrued Benefit at actual retirement date and the actuarial equivalent of his normal retirement benefit at his actual retirement date.
Deferred Vested Retirement Eligibility	Five years of service.
Benefit Amount	Accrued Benefit, actuarially reduced from age 65 if commenced early. Participant may elect to commence payment at age 55 with 10 years of service.
Disability Retirement Eligibility	Two years of service
Benefit Amount	Accrued Benefit, actuarially reduced from age 65.
Surviving Spouse Benefit Eligibility	Vested participant survived by an eligible spouse.
Benefit Amount	The spouse will receive a monthly benefit equal to 50% of the pension which would have been payable had the participant separated on the date of death, survived to the earliest retirement age (if later), commenced payments under the 50% joint and survivor form, and died the next day.
Normal Payment Form	Single life annuity, subject to the qualified joint and survivor annuity.
Qualified Joint and Survivor Annuity	For married participants, an Actuarially Equivalent 50% joint and survivor annuity.
Optional Payment Forms	<p>The following Actuarially Equivalent payment forms are available:</p> <ul style="list-style-type: none">■ Single life annuity■ 50% joint and survivor annuity■ 66 2/3% joint and survivor annuity■ 100% joint and survivor annuity■ 5 year certain and life annuity■ 10 year certain and life annuity■ 15 year certain and life annuity
IRC Limits	The Plan's maximum benefit is limited by IRC Section 415 as specified by the Tax Reform Act of 1986 as amended by RPA '94, SBJPA, and EGTRRA. The limit is actuarially reduced at 5.0% for early commencement. Compensation

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is limited by the IRC Section 401(a)(17). Compensation earned after December 31, 2004 is not included in the calculation of a participant's benefit.

Definitions

Actuarial Equivalent

1983 Group Annuity Mortality Table and 8.00% interest.

Average Compensation

The average of the highest five consecutive years of compensation paid during the ten years preceding termination of employment. Compensation earned after December 31, 2004 is not included in the calculation of the Accrued Benefit.

Service

A year of service shall be earned for each year commencing on the date an employee first completes a year of service during which the employee completes 1,000 hours of service.

For benefit accruals, service prior to September 1, 1991 shall be excluded for all participants except former employees of Brent America. For former Brent America employees, benefit service prior to July 1, 2000 shall be excluded. Service after December 31, 2004 is not included in the calculation of the Accrued Benefit.

Changes in Plan Provisions since the Prior Year

The January 1, 2009 funding valuation reflects the following plan change:

- An increase in the annual maximum benefit limit under IRC Section 415 from \$185,000 in 2008 to \$195,000 in 2009.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

- As a result of a change in the firms providing actuarial services, the Enrolled Actuary has changed from Tim Weston of Aon Consulting to Christopher J. Yurwitz of Hewitt Associates. Since there was a change in the enrolled actuary for the plan and a change in the business organization providing actuarial services to the plan, and the actuarial method applied to the 2008 plan year matched the prior actuary's normal cost, target liability and value of plan assets, automatic approval for changes in funding method is provided under Revenue Procedure 2000-40.
- The target liability was calculated using the full yield curve based on corporate bonds rates for October 2008. As such, "2" was entered on line 21b as the applicable lookback month.

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Schedule SB, line 25—Change in Funding Method

The funding valuation includes the following method changes:

- A change in the asset valuation method from a market value method to a one year smoothed value method as of January 1, 2009.
- A change in the interest rate assumption from the three segment rates to the full yield curve with a two month lookback (October 2008 yield curve).
- An addition to the Target Normal Cost of assumed expenses payable from the trust, as required by WRERA.

These changes have automatic approval under final regulations, Notice 2009-22 or other IRS guidance.

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Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2009
Number of Participants

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34		3	1							
35-39		6	4	4						
40-44		6	5	10	2	1				
45-49		5	7	8	2	4				
50-54		2	4	6	10	6	2	2		
55-59		6	9	3	6	4	5	1		
60-64			3	4	4	2	2	4		
65-69			1	1		1				
70+				1	1					

N-158

Schedule SB Attachment (Form 5500)—2009 Plan Year
Chemetall Corporation Retirement Plan
EIN: 22-3140731 PN: 002

Schedule SB, line 32—Schedule of Amortization Bases

Type Of Base	Present Value of Installments	Valuation Date Established	Remaining Years in Amortization Period	Amortization Amount
Shortfall	\$1,304,465	January 1, 2008	6	\$260,025
Shortfall	\$109,928	January 1, 2009	7	\$19,507

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009**This Form is Open to Public
Inspection**

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

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

A Name of plan Chemetall Corporation Retirement Plan	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Chemetall Corporation	D Employer Identification Number (EIN) 22-3140731
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>1</u> Day <u>1</u> Year <u>2009</u>		
2 Assets:		
a Market value.....	2a	10,462,177
b Actuarial value.....	2b	11,508,394
3 Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a 88	4,245,341
b For terminated vested participants.....	3b 112	2,833,897
c For active participants:		
(1) Non-vested benefits.....	3c(1)	201,668
(2) Vested benefits.....	3c(2)	5,641,882
(3) Total active.....	3c(3) 158	5,843,550
d Total.....	3d 358	12,922,788
4 If the plan is at-risk, check the box and complete items (a) and (b)..... ☐		
a Funding target disregarding prescribed at-risk assumptions.....	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor.....	4b	
5 Effective interest rate.....	5	8.18 %
6 Target normal cost.....	6	98,000

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>Christopher J. Yurwitz C.S.Y.</u>	10/05/2010
	Signature of actuary	Date
Christopher J. Yurwitz	Type or print name of actuary	08-06958
Aon Hewitt	Firm name	Most recent enrollment number
311 South Wacker, Suite 1550		(312) 957-1400
Chicago	IL 60606	Telephone number (including area code)
	Address of the firm	

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8).....	0	0
10 Interest on item 9 using prior year's actual return of <u>(28.42)</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		165,438
b Interest on (a) using prior year's effective rate of <u>6.15</u> %		10,174
c Total available at beginning of current plan year to add to prefunding balance		175,612
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)	0	0

Part III Funding percentages

14 Funding target attainment percentage.....	14	89.05 %
15 Adjusted funding target attainment percentage.....	15	89.05 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	90.44 %
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	65,006	0			
07/15/2009	65,006	0			
10/14/2009	65,006	0			
01/15/2010	65,006	0			
09/14/2010	149,312	0			
Totals ▶			18(b)	409,336	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	377,561

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	98,000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1,414,393	279,532
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	377,532
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	377,532
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37	377,561
38 Interest-adjusted excess contributions for current year (see instructions)	38	29
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