

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
A	This return/report is for: <div><div>☐ a multiemployer plan;</div><div>☒ a single-employer plan;</div><div>☐ a multiple-employer plan; or</div><div>☐ a DFE (specify) ____</div></div>
B	This return/report is: <div><div>☐ the first return/report;</div><div>☒ an amended return/report;</div><div>☐ the final return/report;</div><div>☐ a short plan year return/report (less than 12 months).</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div><div>☒ Form 5558;</div><div>☐ automatic extension;</div><div>☐ the DFVC program;</div><div>☐ special extension (enter description)</div></div>

Part II	Basic Plan Information—enter all requested information
1a	Name of plan PERSTORP RETIREMENT PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1981
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) PERSTORP POLYOLS, INC. 99 CITIZENS DRIVE GLASTONBURY, CT 06033-1262
2b	Employer Identification Number (EIN) 34-1386676
2c	Sponsor's telephone number 860-657-5448
2d	Business code (see instructions) 325100

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	09/30/2011	DAVID TRACY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") PERSTORP POLYOLS, INC. 99 CITIZENS DRIVE GLASTONBURY, CT 06033-1262	3b Administrator's EIN 34-1386676 3c Administrator's telephone number 860-657-5448
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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	907
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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	129
b Retired or separated participants receiving benefits.....	6b	254
c Other retired or separated participants entitled to future benefits.....	6c	496
d Subtotal. Add lines 6a , 6b , and 6c	6d	879
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	19
f Total. Add lines 6d and 6e	6f	898
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	2

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 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)
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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>PERSTORP RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>PERSTORP POLYOLS, INC.</u>	D Employer Identification Number (EIN) <u>34-1386676</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>21985369</u>
b	Actuarial value 2b <u>24183906</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>261</u> <u>9825685</u>
b	For terminated vested participants 3b <u>514</u> <u>7866214</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>250912</u>
(2)	Vested benefits 3c(2) <u>5200087</u>
(3)	Total active 3c(3) <u>132</u> <u>5450999</u>
d	Total 3d <u>907</u> <u>23142898</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>8.13</u> %
6	Target normal cost 6 <u>708522</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 <u>GREGORY A. REARDON, ASA, EA, MAAA</u>	Date <u>08-06866</u>
Type or print name of actuary <u>AON HEWITT</u>	Most recent enrollment number <u>212-441-2000</u>
Firm name <u>199 WATER STREET, 12TH FLOOR</u> <u>NEW YORK, NY 10038</u>	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)	987722	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).....	987722	0
10	Interest on item 9 using prior year's actual return of <u>-24.31</u> %	-240115	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		426012
b	Interest on (a) using prior year's effective rate of <u>6.13</u> %		26115
c	Total available at beginning of current plan year to add to prefunding balance		452127
d	Portion of (c) to be added to prefunding balance.....		452127
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).....	747607	452127

Part III Funding percentages			
14	Funding target attainment percentage.....	14	99.31 %
15	Adjusted funding target attainment percentage.....	15	104.49 %
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	105.49 %
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
09/24/2009	400000		09/15/2010	300000	
10/16/2009	400000				
11/13/2009	400000				
12/22/2009	400000				
04/15/2010	300000				
07/15/2010	300000				
			Totals ►	18(b)	2500000
				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 2298489
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 2
22 Weighted average retirement age				22 63
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	
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	708522
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	708522
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	708522
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	2298489
38 Interest-adjusted excess contributions for current year (see instructions).....	38	1589967
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.

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

<div>A Name of plan</div> <div>PERSTORP RETIREMENT PLAN</div>	<div>B Three-digit plan number (PN)</div> <div>▶</div> <div>001</div>
<div>C Plan sponsor's name as shown on line 2a of Form 5500</div> <div>PERSTORP POLYOLS, INC.</div>	<div>D Employer Identification Number (EIN)</div> <div>34-1386676</div>

Part I

Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

BANK OF AMERICA N.A.

101 SOUTH TRYON STREET
CHARLOTTE, NC 28280

94-1687665

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26	NONE	74950	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 ☐

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

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

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

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

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

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

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	CHARLES D. CAHILL, FSA, EA	b EIN:	04-3169760
c Position:	ENROLLED ACTUARY		
d Address:	AON CONSULTING ONE FEDERAL STREET, 20TH FLOOR BOSTON, MA 02110	e Telephone:	617-457-4600
Explanation:		DUE TO STAFF CHANGES WITHIN AON CONSULTING, MR. REARDON WILL BE ASSUMING THE DUTIES OF ENROLLED ACTUARY.	

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:			

<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 PERSTORP RETIREMENT PLAN				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 PERSTORP POLYOLS, INC.				D Employer Identification Number (EIN) 34-1386676	
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: MORTGAGE-BACKED SECURITIES FUND EB					
b Name of sponsor of entity listed in (a): BANK OF AMERICA N.A.					
c EIN-PN 04-3398295-001		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 622732	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103	

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan PERSTORP RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 PERSTORP POLYOLS, INC.	D Employer Identification Number (EIN) 34-1386676	

Part I	Asset and Liability Statement
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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)		900000
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	84283	72474
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	544057	1748801
(2) U.S. Government securities.....	1c(2)	5746739	4807183
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)	2548322	1983308
(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)	575912	622732
(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)	12486056	17664033
(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	21985369	27798531

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	17642	20749
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	17642	20749

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	21967727	27777782
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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)	2500000	
(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)		2500000

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	2163	
(B) U.S. Government securities	2b(1)(B)	234842	
(C) Corporate debt instruments	2b(1)(C)	86562	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	23553	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		347120

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	12057308	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	12085693	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-28385

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	423297	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		423297
(6) Net investment gain (loss) from common/collective trusts	2b(6)		46820
(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)		3712933
c Other income.....	2c		22355
d Total income. Add all income amounts in column (b) and enter total.....	2d		7024140

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1139135	
(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)		1139135
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)	74950	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		74950
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1214085

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		5810055
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: MEYERS BROTHERS KALICKA P.C.

(2) EIN: 04-2713795

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		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If yes, enter the amount of any plan assets that reverted to the employer this year ☐ Yes ☒ No Amount:

- 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)

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

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>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).</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 PERSTORP RETIREMENT PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 PERSTORP POLYOLS, INC.		D Employer Identification Number (EIN) 34-1386676
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.....		10
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.....		35
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):

PERSTORP RETIREMENT PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

**PERSTORP RETIREMENT PLAN
FINANCIAL STATEMENTS**

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Other supplemental schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for reporting and Disclosure under ERISA have been omitted because they are not applicable.

*Refers to Form 5500 Schedule H, line 4i

**Refers to Form 5500 Schedule H, line 4j



INDEPENDENT AUDITORS' REPORT

To the Participants and Plan Administrator of
Perstorp Retirement Plan

We were engaged to audit the financial statements and supplemental schedules of the Perstorp Retirement Plan (the "Plan") as of December 31, 2009 and 2008 and for the years then ended, as listed in the accompanying index. 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 information summarized in Note 3, which was certified by Bank of America, N.A., the trustee of the Plan, except for comparing the 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 and for the years ended December 31, 2009 and 2008, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements 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.

As discussed in Note 12, the financial statements for the year ended December 31, 2009 have been restated to correct a misstatement.

MeYers Brothers Kalicka, P.C.

Holyoke, Massachusetts
September 26, 2011

PERSTORP RETIREMENT PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS DECEMBER 31, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
Assets		
Investments, at fair value		
U.S. government and federal agency obligations	\$ 4,807,183	\$ 5,746,739
Corporate bonds	1,983,308	2,548,322
Money market funds - cash equivalents	1,748,801	544,057
Shares of bank commingled trust funds	622,732	575,912
Shares of registered investment companies	<u>17,664,033</u>	<u>12,486,056</u>
Total investments	26,826,057	21,901,086
Employer contribution receivable	900,000	-
Accrued interest and dividends receivable	<u>72,474</u>	<u>84,283</u>
Total assets	<u>27,798,531</u>	<u>21,985,369</u>
Liabilities		
Accrued expenses	<u>20,749</u>	<u>17,642</u>
Net assets available for benefits	<u>\$ 27,777,782</u>	<u>\$ 21,967,727</u>

The accompanying notes are an integral part of these financial statements.

PERSTORP RETIREMENT PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
Additions (reductions) :		
Interest and dividends	\$ 651,815	\$ 843,858
Net appreciation (depreciation) in the fair value of investments	3,872,325	(7,871,294)
Employer contributions	<u>2,500,000</u>	<u>450,000</u>
Total additions (reductions)	<u>7,024,140</u>	<u>(6,577,436)</u>
Deductions:		
Benefits paid directly to participants	1,139,135	1,103,378
Administrative expenses	<u>74,950</u>	<u>79,200</u>
Total deductions	<u>1,214,085</u>	<u>1,182,578</u>
Net increase (decrease)	5,810,055	(7,760,014)
Net assets available for benefits, beginning of year	<u>21,967,727</u>	<u>29,727,741</u>
Net assets available for benefits, end of year	<u>\$ 27,777,782</u>	<u>\$ 21,967,727</u>

The accompanying notes are an integral part of these financial statements.

PERSTORP RETIREMENT PLAN

STATEMENTS OF ACCUMULATED PLAN BENEFITS
DECEMBER 31, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
Actuarial Present Value of Accumulated Plan Benefits		
Vested benefits		
Active	\$ 6,460,491	\$ 5,664,024
Retired	9,038,688	8,676,327
Terminated	<u>10,484,515</u>	<u>10,201,732</u>
	25,983,694	24,542,083
Nonvested benefits	<u>30,498</u>	<u>290,983</u>
 Total actuarial present value of accumulated plan benefits	 <u>\$ 26,014,192</u>	 <u>\$ 24,833,066</u>

The accompanying notes are an integral part of these financial statements.

PERSTORP RETIREMENT PLAN

STATEMENTS OF CHANGES IN ACCUMULATED PLAN BENEFITS FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
Actuarial present value of accumulated plan benefits, beginning of year	<u>\$ 24,833,066</u>	<u>\$ 23,475,563</u>
Increase during the year attributable to		
Increase for interest due to the decrease in discount period	1,820,535	1,720,039
Benefits accumulated	445,983	688,977
Benefits paid	(1,139,135)	(1,103,378)
Assumption change (Note 7)	<u>53,743</u>	<u>51,865</u>
Net increase	<u>1,181,126</u>	<u>1,357,503</u>
Actuarial present value of accumulated plan benefits, end of year	<u>\$ 26,014,192</u>	<u>\$ 24,833,066</u>

The accompanying notes are an integral part of these financial statements.

PERSTORP RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

1. DESCRIPTION OF PLAN:

The following brief description of the Perstorp Retirement Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Summary Plan Description or Plan document for more complete information.

General

The Plan is a noncontributory defined benefit pension plan covering employees of Perstorp Polyols, Inc. (the "Company") and those affiliates of the Company who have elected to participate in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). During 2008, YLA was sold and the YLA employees were considered terminated at that point. Also during 2008, the Company purchased a line of business from Rhodia, Inc. and called the new company Perstorp Coatings, Inc. Employees of Perstorp Coatings, Inc. immediately became participants in the Plan. As of December 31, 2009, Perstorp Polyols, Inc. and Perstorp Coatings, Inc. are the only two active companies participating in the plan. YLA and Vyncolit, Inc. employees still have vested accumulated benefits as of December 31, 2009 and 2008. Further detailed information about the Plan is contained in the summary plan description, available from the Plan Administrator.

Benefits

The plan document provides the basis for determining the amount of benefits to participants in the event of normal or early retirement. Significant items affecting the calculation include annual compensation and years of service.

Vesting and eligibility

Participants become fully vested upon completion of five years of vesting service or upon reaching age 65. The Plan provides for various dates on which a vested employee's benefits may commence, but in no event shall it be prior to age 55, unless the employee was a Vyncolit union employee. Vyncolit employees are fully vested due to a partial termination declared when the company was sold in April, 2005.

Employees shall be eligible to participate in the Plan upon completing one year of eligible service. The Plan does not cover employees compensated solely on a retainer or fee basis, or foreign nationals covered under the retirement program of a foreign entity, or members of a collective bargaining unit.

Funding policy

The Company's funding policy is to make contributions to the Plan in amounts that are determined on the basis of actuarial calculations to be sufficient to provide the retirement benefits under the Plan. Contributions to the Plan were made by the Company and were deposited with Bank of America, N.A. (the "Bank"). The Plan has met the ERISA minimum funding requirements for 2009 and 2008, and the Company also made discretionary contributions of \$1,600,000 and \$450,000 to the Plan during 2009 and 2008, respectively.

Trust fund managed by Bank of America, N.A.

Under the terms of a trust agreement between the Bank and the Plan, the Bank manages a trust fund on behalf of the Plan. The Bank has been granted discretionary authority concerning purchases and sales for investments in the trust fund.

PERSTORP RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of accounting

The financial statements have been prepared on the accrual basis of accounting.

Investment valuation

Investments are held in safekeeping by the Bank. Investments are stated at fair value. Fair value is the price that would be recorded to sell assets or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note below, fair value measurements for a further discussion.

Income recognition

The Plan presents in the statement of changes in net assets available for benefits the net appreciation (depreciation) in the fair value of its investments which consists of realized gains or losses, the unrealized appreciation (depreciation) on investments and the increase in value of common trust funds.

Purchases and sales of securities are reflected on the trade date and gains and losses are determined on the basis of identified cost. Dividend income is recorded on the ex-dividend date and interest income is recorded on the accrual basis.

Payment of benefits

Benefit payments to participants are recorded upon distribution.

Expenses

Administrative expenses incurred by the Plan include investment management and trustee fees and are deducted directly from assets available for benefits. Other expenses such as legal and actuarial costs are paid for by the Company.

Use of estimates

The preparation of the Plan's financial statements in conformity with accounting principles generally accepted in the United States and Department of Labor ("DOL") Rules and Regulations for reporting and disclosure under ERISA, require the Plan administrator to make significant estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and the actuarial present value of accumulated plan benefits as of the benefit information date, the changes in net assets available for benefits during the reporting period and, when applicable, disclosures of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Actuarial present value of accumulated plan benefits

Accumulated plan benefits are those future periodic payments, including lump sum distributions that are attributable under the Plan's provisions to the service that participating employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated participants or their beneficiaries; (b) beneficiaries of participants who have died, and (c) active participants or their beneficiaries. 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.

PERSTORP RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009 AND 2008

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)

Actuarial present value of accumulated plan benefits (continued)

The actuarial present value of accumulated plan benefits is determined by the Plan's 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, disability, withdrawal or retirement) between the valuation date and the expected date of payment. The actuarial valuations for the Plan years ended December 31, 2009 and 2008 were performed by the Plan's actuary as of January 1, 2010 and January 1, 2009, respectively. The more significant assumptions underlying the actuarial computations are in Note 7. These actuarial assumptions are based upon 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.

Fair value measurements

The Plan is required to follow professional accounting standards to account for assets and liabilities which are measured at fair value. Those standards define fair value, establish a consistent framework for measuring fair value and expand the related disclosure requirements. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. An asset or liability's classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. This hierarchy prioritizes the inputs into three broad levels as follows:

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

Level 2 Inputs to the valuation methodology include:

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

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

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

The asset 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.

Uncertain tax positions

The plan adopted the provisions of Accounting for Uncertainty in Income Taxes on January 1, 2009. The Standard clarifies the accounting for uncertainty in income taxes recognized in an enterprise's financial statements and prescribes a threshold of more-likely-than-not for recognition of tax benefits of uncertain tax positions taken or expected to be taken in a tax return. The standard also provides related guidance on measurement, derecognition, classification, interest and penalties and disclosure. The adoption of this standard did not have an impact on the Plan's financial statements.

PERSTORP RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009 AND 2008

3. INFORMATION CERTIFIED BY THE TRUSTEE:

The Plan administrator has elected the method of compliance 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. Accordingly, Bank of America, N.A., the trustee of the Plan's assets, certified to the Plan administrator the fair value, physical custody and cost of investments and accrued interest and dividends as of and for the years ended December 31, 2009 and 2008 included in the Statement of Net Assets Available for Benefits and the Schedule of Assets (Held at End of Year), interest and dividends, investment income, and net appreciation (depreciation) of investments included in the Statement of Changes in Net Assets Available for Benefits and the information contained in Notes 2, 4 and 5 concerning accounting policies for investments and the type of investments held, and the Schedule of Reportable Transactions.

4. INVESTMENTS:

Investments held by the Plan at December 31, 2009 and 2008 representing 5% or more of the Plan's net assets available for benefits are as follows:

	2009		2008	
	Fair Value	Cost	Fair Value	Cost
CMG International Stock Fund	\$ *	\$ *	\$ 1,218,156	\$ 2,374,038
Columbia Dividend Income Fund	*	*	1,475,384	1,537,534
Columbia Large Cap Growth Fund	1,367,140	1,386,292	1,407,805	1,900,329
Columbia Large Cap Index Fund	3,540,358	3,812,870	2,714,499	3,651,956
Columbia Small Cap Core Fund	1,402,744	1,392,936	*	*
Columbia Large Cap Value Fund	*	*	1,200,568	1,925,764
Colombia Marsico Growth Fund	*	*	1,335,675	1,791,188
Ishares MSCI Emerging Mkts Index	1,781,429	1,476,781	*	*

* - Investment did not exceed 5% of plan assets in the year indicated.

Net appreciation (depreciation) of investments and the increase (decrease) in the value of common trust funds consisted of the following for the years ended December 31:

	2009	2008
U.S. government and federal agency obligations	\$ (153,691)	\$ 297,154
Corporate bonds	125,486	(168,831)
Shares of bank commingled trust funds	46,820	10,430
Shares of registered investment companies	3,853,710	(8,010,047)
Total	\$ 3,872,325	\$ (7,871,294)

The shares of registered investment companies held by the plan have different investment objectives:

The Columbia Acorn Fund seeks to provide long-term growth of capital.

PERSTORP RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

4. INVESTMENTS: (CONTINUED)

The Columbia Acorn International Fund seeks growth at a reasonable price, emphasizing stocks with strong growth prospects that may be under researched by Wall Street.

The Columbia Acorn Select Fund seeks long-term growth of capital by investing in stocks of medium-sized to larger US companies. This fund was sold off by the plan during 2009.

The Columbia Conservative High Yield Fund seeks a high level of current income, with capital appreciation as a secondary goal.

The Columbia Dividend Income Fund seeks current income and capital appreciation.

The Columbia Large Cap Growth Fund seeks long-term capital appreciation by investing in stocks of companies expected to experience long-term, above average earnings growth.

The Columbia Large Cap Index Fund seeks to provide investment results that, before deduction of operating expenses, match the price and yield performance of its index.

The Columbia Large Cap Value Fund seeks growth of capital by investing in large-sized companies that are believed to be undervalued.

The Columbia Marsico Growth Fund seeks long term growth of capital by investing in companies that have strong franchises, improving returns and great growth opportunities

The Columbia Marsico International Opportunities Fund seeks long term growth of capital through a concentrated, actively managed stock portfolio that may include non-US and emerging market companies of any size. This fund was sold off by the Plan during 2009.

The Columbia Mid Cap Value Fund seeks long-term growth of capital with income as a secondary consideration by investing in mid-sized companies that are believed to be undervalued.

The Columbia Multi-Advisor International Equity Fund uses a multi-manager approach that equally combines the investment philosophies and processes with an international growth manager with an international value manager to create a portfolio that seeks to provide long term growth of capital.

The Columbia Real Estate Equity Fund seeks capital appreciation and above-average income by investing in the stocks of companies primarily engaged in the real estate industry.

The Columbia Small Cap Fund seeks to provide long-term capital appreciation.

The iShares MSCI Emerging Markets Index Fund seeks to provide investment results that correspond generally to the price and yield performance, before fees and expenses, of publicly traded securities in emerging markets, as represented by the MSCI Emerging Markets Index.

The iShares MSCI EAFE Index Fund seeks to provide investment results that correspond generally to the price and yield performance, before fees and expenses, of publicly traded securities in the European, Australasian, and Far Eastern markets, as measured by the MSCI EAFE Index.

PERSTORP RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009 AND 2008

5. FAIR VALUE MEASUREMENTS:

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

Shares of registered investment companies: Valued at the net asset value (NAV) of shares held by the Plan at year end.

U.S. Government obligations and Corporate bonds: Valued at prices determined from observable inputs (See Note 4).

Shares of banks commingled trust funds: Valued at the net asset value (NAV) of shares held by the Plan based upon the fair value of the underlying investments 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 a different fair value measurement at the reporting date.

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

Assets at Fair Value as of December 31, 2009				
	Level 1	Level 2	Level 3	Total
Shares of registered investment companies:				
Dividend funds	\$ 1,332,086			\$ 1,332,086
Equity funds	1,104,065	\$ -	\$ -	1,104,065
Value funds	2,287,836	-	-	2,287,836
Growth fund	4,322,561	-	-	4,322,561
Index funds	6,077,188	-	-	6,077,188
Small blend fund	1,402,744	-	-	1,402,744
Yield funds	1,137,553	-	-	1,137,553
Total Registered investment companies	17,664,033	-	-	17,664,033
U.S. Government obligations				
AAA rating	1,788,988	3,018,195	-	4,807,183
Corporate bonds				
AA3 rating	-	201,995	-	201,995
AA2 rating	-	92,049	-	92,049
A3 rating	-	409,683	-	409,683
A2 rating	-	538,124	-	538,124
A1 rating	-	374,486	-	374,486
AAA Rating	-	246,546	-	246,546
NA Rating	-	120,425	-	120,425
Total Corporate bonds		1,983,308		1,983,308
Bank commingled trust funds	-	-	622,732	622,732
Total assets at fair value	\$ 19,453,021	\$ 5,001,503	\$ 622,732	\$ 25,077,256

PERSTORP RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009 AND 2008

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, 2008.

Assets at Fair Value as of December 31, 2008				
	Level 1	Level 2	Level 3	Total
Shares of registered investment companies	\$ 12,486,056			\$ 12,486,056
U.S. Government obligations	1,246,663	\$ 4,500,076		5,746,739
Corporate bonds	-	2,548,322		2,548,322
Bank commingled trust funds	-	-	\$ 575,912	575,912
Total assets at fair value	\$ 13,732,719	\$ 7,048,398	\$ 575,912	\$ 21,357,029

Level 3 gains and losses

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the years ended December 31, 2009 and 2008.

Level 3 Assets Year Ended December 31, 2009 and 2008	
Shares of bank commingled trust funds	
Balance, January 1, 2008	\$ 565,482
Purchase, sales, interest, dividends issuances and settlements (net)	10,430
Balance, December 31, 2008	575,912
Purchase, sales, interest, dividends issuances and settlements (net)	46,820
Balance, December 31, 2009	\$ 622,732

6. TERMINATION OF THE PLAN:

Although it has not expressed an intention to do so, 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 in ERISA. Upon the termination or partial termination of the Plan, the available plan assets will be used to purchase annuities to provide for the exclusive benefit of participants and their beneficiaries as prescribed by ERISA and its related regulations in the order of priorities as stated below:

- A. With respect to participants or beneficiaries who have been receiving (or who were eligible to elect to receive) plan benefits in the form of periodic payments during the entire three year period ending on the plan termination date, the amount of accrued benefit based on the Plan provisions which were in effect during the five year period ending on the Plan termination date and under which such benefit would be the least, but, for participants or beneficiaries who have been receiving benefits during such three year period, not more than the lowest benefit in pay status during such period.

PERSTORP RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

6. TERMINATION OF THE PLAN: (CONTINUED)

- B. Other vested benefits that are or would be guaranteed by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. Government agency) if such guaranteed amounts are determined without regard to provisions of Sections 4022 (b)(5) and (6) of ERISA.
- C. All other accrued annuity benefits as to which an allocation has not been made pursuant to the above priorities.
- D. All other benefits under the Plan.

Any plan assets remaining after satisfaction of all liabilities of the Plan to participants, beneficiaries, and other parties will be distributed as elected by the Plan's sponsor in accordance with ERISA.

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.

Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at a level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit the PBGC guarantees.

7. ACTUARIAL ASSUMPTIONS:

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

Investment Return 7 ½% in 2009 and 2008

Mortality RP 2000 @ 2010 Annuitant and Non-Annuitant
 (RP2000 @ 2009 Annuitant and Non-Annuitant as of
 January 1, 2009)

<u>Retirement Rates</u>	Age Nearest <u>Birthday</u>	Probability of <u>Retirement</u>
	60	30%
	61 - 64	10%
	65	100%

Terminations The rates used for 2009 and 2008 were
 Based on Crocker-Sarasas Table T-5.

Assumed Marital Status 85% of plan members are assumed to be
 married at the time they become eligible for
 pre-retirement death benefits under the Plan.

The actuarial cost method used is the Projected Unit Credit Method.

PERSTORP RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2009 AND 2008

8. PLAN TAX STATUS:

The Internal Revenue Service determined and informed the Company, by letter dated November 5, 2008, that the Plan as then designed was in accordance with the applicable sections of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

9. RELATED PARTY TRANSACTIONS:

Certain Plan investments are shares of mutual funds managed by Bank of America, N.A. which is the trustee as defined by the Plan and, therefore, these transactions qualify as related party transactions. Fees incurred by the Plan for the investment management services amounted to approximately \$75,000 and \$79,000 for the years ended December 31, 2009 and 2008, respectively. Accrued fees payable to Bank of America, N.A. totaled \$20,749 and \$17,642 at December 31, 2009 and 2008, respectively.

10. RISKS AND UNCERTAINTIES:

Contributions to the Plan and the actuarial present value of accumulated benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee compensation and demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and, due to the uncertainties inherent in setting assumptions, that the effect of such changes could be material to the financial statements.

The Plan's assets are invested in mutual funds and individual securities of which the underlying investments are any combination of stock, bonds, fixed income securities, and other 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 and the level of uncertainty related to changes in the value of investment securities, it is reasonably possible that changes in the values of investment securities in the near term could materially affect the amounts reported in the statement of net assets available for benefits.

The Plan also invests in securities with contractual cash flows, such as asset backed securities, collateralized mortgage obligations and commercial mortgage backed securities, including securities backed by subprime mortgage loans. The value, liquidity and related income of these securities are sensitive to changes in economic conditions, including real estate value, delinquencies or defaults, or both, and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates.

11. MARKET CONDITIONS:

Changes in investment returns and fair values can have a significant effect on the plan. Since December 31, 2009, U.S. and world markets have continued to experience volatility. Management is monitoring investment market conditions and the impact changes in the market is having on the Plan's investment portfolio. Due to the volatility of the financial markets as of the date of this report, there is uncertainty regarding the impact which continued volatility may have on the Plan's investment portfolio.

PERSTORP RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

12. CORRECTION OF AN ERROR:

An error was discovered relating to employer contributions, as reported in the Plan's previously issued financial statements for the years ended December 31, 2009 and 2008. The effect of this correction was to increase employer contributions receivable and employer contributions by \$900,000 for the year ended December 31, 2009.

13. SUBSEQUENT EVENT:

The Plan Administrator has evaluated subsequent events through September 26, 2011, the date on which the financial statements were available to be issued, and concluded that no events have occurred which would materially affect the financial statements.

SUPPLEMENTAL SCHEDULES

PERSTORP RETIREMENT PLAN

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2009**

(a)	(b) Issue	Maturity Date	(c)		(d) Cost	(e) Current Value
			Rate of Interest %	\$Par Value/#Shares		
U.S. Government and federal agency obligations:						
	Federal Home Loan Banks	02/18/11	4.625	\$ 130,000	\$ 133,924	\$ 135,728
	Federal Home Loan Banks	04/30/10	2.375	100,000	101,797	100,719
	Federal Home Loan Banks	09/16/13	4.50	70,000	71,247	75,578
	Federal Farm CR Banks	02/18/11	4.875	250,000	257,384	261,640
	Federal National MTG Assn	01/09/12	2.000	350,000	350,174	355,142
	U.S. Treasury Bonds	08/15/23	6.25	220,000	234,791	262,764
	U.S. Treasury Bonds	08/15/27	6.375	50,000	52,480	61,063
	U.S. Treasury Bonds	05/15/30	6.250	70,000	83,710	85,509
	U.S. Treasury Bonds	02/15/31	5.375	100,000	107,267	110,500
	U.S. Treasury Bonds	02/15/39	3.500	140,000	135,844	114,668
	U.S. Treasury Note	09/30/10	2.000	265,000	269,141	268,147
	U.S. Treasury Note	01/31/14	1.750	230,000	229,831	225,635
	U.S. Treasury Note	03/15/12	1.375	115,000	115,395	115,261
	U.S. Treasury Note	03/31/14	1.750	75,000	72,771	73,219
	U.S. Treasury Note	05/15/19	3.125	340,000	334,467	321,990
	U.S. Treasury Note	07/15/12	1.500	100,000	99,340	100,156
	U.S. Treasury Note	07/31/11	1.000	50,000	50,004	50,076
	FHLMC Pool	06/01/21	5.500	95,369	95,152	101,520
	FHLMC Pool	09/01/21	5.00	108,110	105,678	113,664
	FHLMC Pool	05/01/21	5.00	110,355	108,252	116,024
	FNMA	07/01/36	6.00	99,207	99,742	105,376
	FNMA	12/01/35	5.50	153,222	150,278	160,948
	FNMA	01/01/36	6.00	119,769	120,040	128,011
	FNMA	02/01/36	5.00	303,816	290,651	312,378
	FNMA	04/01/36	5.50	124,553	123,054	130,833
	FNMA	09/01/36	6.00	146,132	147,570	155,220
	FNMA	11/01/35	5.50	192,857	189,211	202,580
	FNMA	12/01/36	5.50	90,258	89,370	94,654
	FNMA	02/01/37	5.00	165,291	154,495	169,820
	GNMA	12/15/35	5.50	104,431	103,093	109,967
	GNMA	09/15/37	6.00	32,484	32,656	34,377
	GNMA	09/15/39	5.00	149,490	155,329	154,016
	Total				4,664,138	4,807,183
Corporate bonds:						
	Bank New York Inc.	01/14/11	4.95	100,000	99,657	104,076
	Bottling Group, LLC	03/15/14	6.95	80,000	84,797	92,049
	Caterpillar, Inc.	12/15/18	7.90	80,000	85,725	97,594
	Cisco Systems, Inc.	02/22/16	5.50	90,000	91,279	98,811
	Citigroup, Inc.	10/17/12	5.300	75,000	75,245	78,131
	Cnucophillips	02/01/19	5.750	80,000	79,697	87,564
	Consolidated Edison Co.	04/01/38	6.750	80,000	81,566	91,207
	John Deere, Cap Corp	04/13/17	5.500	90,000	92,645	95,404
	Hewlett Packard Co	03/01/14	6.125	80,000	81,449	89,391
	Merrill Lynch & Co.	07/15/14	5.450	90,000	90,389	94,051
	Metlife, Inc.	06/01/16	6.750	55,000	62,581	61,591
	Natl Rural Utly	03/01/14	4.750	90,000	87,145	95,586
	PNC FDG Corp	06/10/19	6.700	80,000	79,791	89,518
	Proctor and Gamble Co.	08/15/14	4.950	90,000	88,702	97,919
	SBC Communications Inc.	06/15/16	5.625	90,000	89,508	96,682
	United Technologies Corp	07/15/38	6.125	60,000	66,317	65,002
	Wells Fargo and Co.	02/07/35	5.375	100,000	96,486	92,525

EIN: 34-1386676

Plan Number: 001

Note: An "*" in column (a) identifies these "parties-in-interest" as defined by the Department of Labor Regulations

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) -(Continued)
DECEMBER 31, 2009

(a)	(b) Issue	Maturity Date	(c)		(d) Cost	(e) Current Value
			Rate of Interest %	\$Par Value/#Shares		
	Corporate bonds: continued					
	GE Coml MTG Corp	01/10/38	4.81	120,000	116,339	121,842
	First Boston MTG SEC Corp	08/15/38	5.10	125,000	121,943	120,425
	First Boston MTG SEC Corp	12/15/40	5.230	130,000	127,588	124,704
	Transcanada Pipelines LTD	08/15/18	6.50	80,000	<u>80,296</u>	<u>89,236</u>
					<u>1,879,145</u>	<u>1,983,308</u>
	Commingled Funds					
*	MBS Fund EB			28,915	<u>350,000</u>	<u>622,732</u>
	Total				<u>350,000</u>	<u>622,732</u>
	Registered Investment Companies:					
*	Columbia Acorn Fund			40,555	754,228	1,000,902
*	Columbia Acorn International Fund			18,756	643,900	642,569
*	Columbia Conservative High Yield			152,079	1,243,550	1,137,553
*	Columbia Dividend Income Fund			112,412	1,194,196	1,332,086
*	Columbia Large Cap Growth Fund			67,446	1,386,292	1,367,140
*	Columbia Large Cap Index Fund			164,591	3,812,870	3,540,358
*	Columbia Large Cap Value Fund			123,345	1,662,192	1,260,585
*	Columbia Marsico Growth Fund			75,879	1,369,036	1,311,950
*	Columbia Mid Cap Value Fund			92,712	1,166,708	1,027,251
*	Columbia Multi-Advisor Intl			62,670	525,179	713,817
*	Columbia Real Estate Equity Fund			38,677	724,532	390,248
*	Columbia Small Cap Core Fund			113,216	1,392,936	1,402,744
	Ishares MSCI Emerging Mkts Index			42,926	1,476,781	1,781,429
	Ishares MSCI Eafe Index			13,665	<u>669,312</u>	<u>755,401</u>
	Total				<u>18,021,712</u>	<u>17,664,033</u>
	Money Market Funds:					
*	Columbia Prime Reserves			1,748,801	<u>1,748,801</u>	<u>1,748,801</u>
	Total investments				<u>\$ 26,663,796</u>	<u>\$ 26,826,057</u>

EIN: 34-1386676
Plan Number: 001

Note: An "*" in column (a) identifies these "parties-in-interest" as defined by the Department of Labor Regulations

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2009

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Fair Value	(i) Net Gain
Bank of America	CMG International Stock Fund	\$ 2,053,522	\$ 1,186,597	\$ -	\$ -	\$ 2,053,522	\$ 1,186,597	\$ (866,925)
Bank of America	Columbia Cash Reserves Capital Class	1,288,713	-	-	-	1,288,713	1,288,713	-
Bank of America	Columbia Cash Reserves Capital Class	1,274,200	1,274,200	-	-	1,274,200	1,274,200	-
Bank of America	Ishares MSCI Eafe Index Fund	1,181,153	-	-	723	1,181,153	-	-

Note: There were no expenses directly incurred with the above transactions.

EIN: 34-1386676

Plan Number: 001

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> <hr/> 2009 <hr/> 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 Perstorp Retirement Plan	B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Perstorp Polyols, Inc.	D Employer Identification Number (EIN) 34-1386676
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	21,985,369
	b Actuarial value	2b	24,183,906
3	Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	261
	b For terminated vested participants	3b	514
	c For active participants:		
	(1) Non-vested benefits	3c(1)	250,912
	(2) Vested benefits	3c(2)	5,200,087
	(3) Total active	3c(3)	132
	d Total	3d	907
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	8.13 %
6	Target normal cost	6	708,522

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	 Signature of actuary <hr/> Gregory A. Reardon, ASA, EA, MAAA Type or print name of actuary <hr/> Aon Hewitt Firm name 199 Water Street, 12th Floor New York NY 10038 Address of the firm	<u>10/12/2010</u> Date <hr/> 08-06866 Most recent enrollment number <hr/> (212) 441-2000 Telephone number (including area code)
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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)	987,722	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)	987,722	0
10 Interest on item 9 using prior year's actual return of <u>(24.31)%</u>	(240,115)	
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		426,012
b Interest on (a) using prior year's effective rate of <u>6.13%</u>		26,115
c Total available at beginning of current plan year to add to prefunding balance		452,127
d Portion of (c) to be added to prefunding balance		452,127
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)	747,607	452,127

Part III Funding percentages

14 Funding target attainment percentage	14	99.31 %
15 Adjusted funding target attainment percentage	15	104.49 %
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	105.49 %
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
09/24/2009	400,000		09/15/2010	300,000	
10/16/2009	400,000				
11/13/2009	400,000				
12/22/2009	400,000				
04/15/2010	300,000				
07/15/2010	300,000				
Totals ▶			18(b)	2,500,000	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	2,298,489

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No
- c** If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 2
22 Weighted average retirement age				22 63
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	
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	708,522
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	34	708,522
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	708,522
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37	2,298,489
38 Interest-adjusted excess contributions for current year (see instructions)	38	1,589,967
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

Plan Sponsor: Perstorp Polyols, Inc.
Plan Name: Perstorp Retirement Plan
EIN: 34-1386676
Plan Number: 001

Schedule SB, line 19 – Discounted Employer Contributions

Date of Contribution	Amount	Effective Interest Rate	Year Applied	Interest Adjusted Contribution
09/24/2009	\$ 400,000	8.13 %	2009	\$ 377,851
10/16/2009	\$ 400,000	8.13 %	2009	\$ 376,076
11/13/2009	\$ 400,000	8.13 %	2009	\$ 373,827
12/22/2009	\$ 400,000	8.13 %	2009	\$ 370,718
04/15/2010	\$ 300,000	8.13%	2009	\$271,333
07/15/2010	\$ 300,000	8.13%	2009	\$266,097
09/15/2010	\$ 300,000	8.13%	2009	\$262,587
Total				\$2,298,489

Plan Sponsor: Perstorp Polyols, Inc.
Plan Name: Perstorp Retirement Plan
EIN: 34-1386676
Plan Number: 001

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

	(1)	(2)	(3)	(4)	(5)	(6)
	Retirement		Cumulative		Retirement	
Age	qx	Px	px	= (1) * (3)	Age	= (4) * (5)
55	0	1.000000	1.000000	0.000000	55.0	0.000
56	0	1.000000	1.000000	0.000000	56.0	0.000
57	0	1.000000	1.000000	0.000000	57.0	0.000
58	0	1.000000	1.000000	0.000000	58.0	0.000
59	0	1.000000	1.000000	0.000000	59.0	0.000
60	0.3	0.700000	1.000000	0.300000	60.0	18.000
61	0.1	0.900000	0.700000	0.070000	61.0	4.270
62	0.1	0.900000	0.630000	0.063000	62.0	3.906
63	0.1	0.900000	0.567000	0.056700	63.0	3.572
64	0.1	0.900000	0.510300	0.051030	64.0	3.266
65	1	0.000000	0.459270	0.459270	65.0	29.853
Totals:				1.00000		62.867
Total of Column (6) / Total of Column (4), Rounded to nearest age:						63.000

Plan Sponsor: Perstorp Polyols, Inc.
Plan Name: Perstorp Retirement Plan
EIN: 34-1386676
Plan Number: 001

Schedule SB, line 24 –Change in Actuarial Assumptions

- 1) Effective January 1, 2009, the Normal Cost has been loaded for expected administrative expenses of \$80,000. For the 2008 valuation, there was no load for expected administrative expenses.
- 2) Effective January 1, 2009, the Salary Scale is assumed to be 4.25%. For the 2008 valuation, the Salary Scale was assumed to be 5.50%.
- 3) Effective January 1, 2009, for determining Covered Compensation, the Taxable Wage Base is assumed to increase by 4.00% annually. For the 2008 valuation, the Taxable Wage Base was assumed to increase by 5.00% annually.

Plan Sponsor: Perstorp Polyols, Inc.
Plan Name: Perstorp Retirement Plan
EIN: 34-1386676
Plan Number: 001

Schedule SB, line 25 – Change in Method

- 1) Effective with the 2009 plan year Aon Consulting changed actuarial software from an internal software program to ProVal, an externally maintained software system. In accordance with Announcement 2010-3, this change qualifies for automatic approval since:
 - a. The changes in funding target and target normal cost were each within 2%.
 - b. The underlying methods were unchanged from those used on the prior year's Schedule SB without regard to methods already receiving automatic approval.
 - c. The calculations determined with this software are no less accurate than those produced under the prior valuation system.
 - d. The change was not made in conjunction with a change in enrolled actuary and actuarial firm.
 - e. The new valuation software is generally used by the enrolled actuary for the single-employer plans to which the enrolled actuary provides actuarial services.
- 2) Effective January 1, 2009, the Actuarial Value of Assets was changed and are determined with a 24-month average of the Market Value of Assets, based on 12-month intervals, a change from the Market Value used in the 2008 valuation.
- 3) Target Liability in the January 1, 2009 – December 31, 2009 plan year was determined using the November 2008 full yield curve. In the prior plan year, Target Liability was determined using segmented January 2008 interest rates in accordance with PPA.

Plan Sponsor: Perstorp Polyols, Inc.
Plan Name: Perstorp Retirement Plan
EIN: 34-1386676
Plan Number: 001

Schedule SB, line 26 – Schedule of Active Participant Data

Age	Years of Credited Service as of January 1, 2009										Total
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
Under 25	0	1	0	0	0	0	0	0	0	0	1
25-29	2	1	0	0	0	0	0	0	0	0	3
30-34	5	1	5	2	0	0	0	0	0	0	13
35-39	5	1	5	4	1	0	0	0	0	0	16
40-44	5	1	2	3	3	1	0	0	0	0	15
45-49	8	1	1	6	3	2	1	0	0	0	22
50-54	14	0	1	5	3	3	5	8	0	0	39
55-59	2	0	0	1	1	1	2	1	0	0	8
60-64	3	0	0	1	1	2	1	1	1	0	10
65-69	0	0	0	0	0	0	0	0	0	0	0
70 & up	0	0	0	0	0	0	0	0	0	0	0
Total	44	6	14	22	12	9	9	10	1	0	127

Plan Sponsor: Perstorp Polyols, Inc.
Plan Name: Perstorp Retirement Plan
EIN: 34-1386676
Plan Number: 001

Schedule SB, line 32 – Schedule of Amortization Bases

Date Established	Period Remaining	Current Year Present Value Factor¹	Balance		Annual Payment
			Original	Remaining	
01/01/2009	7	5.614894	\$0	\$0	\$0
Total				\$0	\$0

¹ Calculated using the applicable interest rates for the current Plan Year.

Plan Sponsor: Perstorp Polyols, Inc.
Plan Name: Perstorp Retirement Plan
EIN: 34-1386676
Plan Number: 001

Schedule SB, Part V - Summary of Principal Plan Provisions

The following summary describes principal plan provisions assumed in calculating the cost of your pension plan.

General Information

Original Effective Date:	January 1, 1981
Effective Date of Last Substantive Amendment:	September 1, 2008
Plan Year:	January 1st to December 31st
Employer Fiscal Year	January 1st to December 31st
Employer ID Number:	34-1386676
Plan Administrator's ID Number:	34-1386676
Plan Number:	001

Eligibility

Completion of one thousand hours of service within the 12 month period from date of hire.

Employees in the newly acquired Coatings division became eligible September 1, 2008.

Plan Sponsor: Perstorp Polyols, Inc.
Plan Name: Perstorp Retirement Plan
EIN: 34-1386676
Plan Number: 001

Schedule SB, Part V - Summary of Principal Plan Provisions

Service

Benefit Service:

Prior to December 31, 1975; calendar months commencing on the date six months following the employees date of hire. Benefit service before 1976 will also include only such service as was credited under the Prior Plan to the extent that it was earned following December 1, 1967.

Hours of Service in a Plan Year	Benefit Service
2,000 or more	1 year or 12 months
At least 1,833 but less than 2,000	11/12 year or 11 months
At least 1,667 but less than 1,833	10/12 year or 10 months
At least 1,500 but less than 1,667	9/12 year or 9 months
At least 1,334 but less than 1,500	8/12 year or 8 months
At least 1,167 but less than 1,334	7/12 year or 7 months
At least 1,000 but less than 1,167	6/12 year or 6 months
At least 843 but less than 1,000	5/12 year or 5 months
At least 667 but less than 843	4/12 year or 4 months
At least 501 but less than 667	3/12 year or 3 months

Benefit Service for participants who are employees in the Coating division includes only service earned on and after September 1, 2008.

Vesting Service:

Prior to January 1, 1976, an employee will receive credit for all completed years and months of full-time service except if an Employee was a participant in a Prior Plan, vesting service will also include such service as was credited under the Prior Plan and which was earned subsequently to December 1, 1967.

After January 1, 1976, Employees will receive credit for a year of Vesting Service for each Plan Year in which at least 1,000 hours have been worked.

Normal Retirement Date

Normal retirement date is at age sixty-five.

Plan Sponsor: Perstorp Polyols, Inc.
Plan Name: Perstorp Retirement Plan
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Schedule SB, Part V - Summary of Principal Plan Provisions

Normal Retirement Benefit

The amount of annual benefit to be paid in monthly installments for life, based on benefit service to normal retirement date is:

Non Manchester Union Employees

1.6% of Final Average Earnings times Benefit Service (no maximum) less .35% of Final Average Earnings up to covered compensation times Benefit Service (maximum 35 years) less accrued benefit under any prior plan.

Covered Compensation shall mean the unindexed average of the taxable wage base for each year during the thirty-five year period ending with the year in which the participant attains his Social Security Retirement Age.

Manchester Union Employees

Benefit Service rounded to the nearest year times \$41.25 less accrued benefit under "Manchester Union" Plan. For participants terminating after September 2004 and before October 2005, the multiplier is \$40.00; for participants terminating after September 2003 and before October 2004, the multiplier is \$38.75; and for participants terminating prior to October 2003, the multiplier is \$35.75.

Delayed Retirement

A participant may continue in the employment of the Employer after his normal retirement date. In such event he will receive his normal retirement benefit calculated using service and salary to his actual retirement date.

Average Compensation

The average of the highest 36 consecutive calendar months of earnings out of the last 120 months immediately preceding date of termination.

Such earnings shall include total earnings prior to withholdings including overtime pay, commissions, contribution paid by employees under any salary reduction arrangement between the Company and Employee pursuant to section 401(k) of the Internal Revenue Code and under any flexible benefits plan pursuant to section 125 of the Internal Revenue Code but excluding bonuses, fringe benefits and severance payments. In no event shall compensation for any year exceed the IRC limit on annual compensation includable in a defined benefit plan (\$245,000 for 2009).

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Schedule SB, Part V - Summary of Principal Plan Provisions

Accrued Benefit

The Accrued Benefit at any time prior to a participant's Normal Retirement Date shall be the Normal Retirement Benefit calculated using average compensation and Benefit Service as of the accrual date.

Early Retirement Benefit

Upon the completion of five years of vesting service and the attainment of age fifty-five, a participant may elect to retire. He may receive a benefit as determined under Normal Retirement but using Benefit Service, Covered Compensation and Average Annual Earnings at the date of retirement. The benefit is reduced by 5% for each year that benefits commence before Normal Retirement Date.

Manchester Union Employees:

Upon completion of 10 years of benefit service a Manchester Union employee may elect to retire. The benefit payable at early retirement is based on benefit service and the union contract in effect on that date. This benefit is reduced by 7.2% for each of the first five years prior to 65 and 3.6% for the next five.

Severance Benefit

Upon the termination of employment after 5 or more Years of Service a participant shall have a vested interest in his Accrued Benefit which will be payable at Normal Retirement Date. The percentage vested shall be:

Years of Service	Vested Percent
Fewer than 5	0%
5 or more	100%

In the event that a participant has met the service requirements for Early Retirement at the date of termination, he may elect to receive his vested interest at age 55. Such benefit will be reduced as described under Early Retirement Benefit.

Normal Form of Payment

The Normal Form of Payment is an annuity paid in monthly installments for life.

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Schedule SB, Part V - Summary of Principal Plan Provisions

Amendment or Termination of Plan

The Employer reserves the right to amend or terminate the Plan at any time. Generally, the Pension Benefit Guaranty Corporation reserves the right to terminate the Plan if the Employer fails to meet the minimum funding standards or is unable to pay benefits when due.

If the Plan is terminated, the Plan assets will be distributed among the Plan participants based upon a priority allocation procedure, and the Employer shall be liable for any unfunded vested benefits to the extent required by law.

Plan Sponsor: Perstorp Polyols, Inc.
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Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Cost Method

The method of valuation used for pension benefits is called the Traditional Unit Credit Method. Target liability is determined as the present value of all benefits accrued related to age, service, compensation, death or disability which are reasonably and reliably predictable.

Asset Method

The actuarial value of assets is determined by using a 24-month average of the Market Value of Assets using 12-month intervals and smoothing investment gains or losses in accordance with WRERA. The resulting value must be within a 10% corridor of the Market Values of Assets.

Employees Included in the Calculations

Employees become participants for valuation purposes on the valuation date following the one year anniversary of hire, if they have met participation requirements.

Source of Data

Data is as of the valuation date and is supplied to us by the Employer.

Employees are assumed earn one year of benefit service in all future years.

Past salaries are based on actual salary history.

We rely on the Employer to inform us of any former participants who have been rehired and lost prior service because of the length of their break in service. These employees may have participation requirements different from other new employees. Although we believe these to be accurate and complete, the data has not been audited by us.

Plan Sponsor: Perstorp Polyols, Inc.
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Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Interest and Other Rate Assumptions

Below is a summary of interest and inflation rates used for the January 1, 2009 valuation.

Interest Rates						
(1)	Target Liability	November 2008 Yield Curve Sample Rates				
	Year	Rate	Year	Rate	Year	Rate
	2009	5.45%	2015	8.41%	2025	8.54%
	2010	6.83%	2017	8.71%	2030	8.02%
	2011	7.64%	2019	8.87%	2040	7.42%
	2012	7.95%	2021	8.87%	2060	6.97%
	2013	8.11%	2023	8.74%	2085	6.74%
(2)	FAS 35	7.50%				

Other Rates		Assumption
(1)	Social Security Wage Bases	4.00%
(2)	Future Salaries	
	(a) Funding	4.25%
	(b) FAS 35	None

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

Decrement Assumptions

Below is a summary of decrements used in this valuation.

Mortality Decrements	Description
(1) Funding	IRS RP-2000@2009 Annuitant and Non-Annuitant Mortality Tables
(2) FAS 35	
(a) Actives and Non-Disabled Inactives	IRS RP-2000@2009 Annuitant and Non-Annuitant Mortality Tables
(b) Disabled	1965 RRB Totally Disabled Ultimate

—Retirement— Decrement		—Termination—		
Age	Rates	Decrement Age	Male Rates	Female Rates
60	30%	25	0.0772	0.0772
61	10%	40	0.0515	0.0515
62	10%	55	0.0094	0.0094
63	10%	65	0.0000	0.0000
64	10%			
65	100%			

The weighted average retirement age is 63. Sample Retirement and Termination rates are illustrated in the table above.

Plan Sponsor: Perstorp Polyols, Inc.
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Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Expenses

\$80,000.

Form of Benefit Payment

100% of participants are assumed to elect the Normal Form.

For the purpose of valuing death benefits, 85% of the employees are assumed to be married. Wives are assumed to be 3 years younger than their husbands.

Changes in Valuation Assumptions

The following changes in actuarial assumptions or methods have been made since the prior valuation:

(1) Liability Assumptions:

	01/01/2009	01/01/2008
Interest Rate Basis	Yield Curve	Segment Rates
Lookback Month	November 2008	January 2008
Target Liability Effective Interest Rate	8.13%	6.13%
Salary Scale	4.25%	5.50%
Mortality Tables	RP2000@2009	RP2000@2008

- (2) Asset Method: Effective January 1, 2009, the Actuarial Value of Assets was changed and is determined with a 24-month average the Market Value of Assets, a change from the Market Value used in the 2008 valuation.
- (3) Expenses: Effective with the 2009 valuation, the expense load component of the Minimum Required Contribution was determined to be \$80,000. Prior to 2009 the expense load was \$0.

PERSTORP RETIREMENT PLAN

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2009**

(a)	(b) Issue	Maturity Date	(c) Rate of Interest %	\$Par Value/#Shares	(d) Cost	(e) Current Value
U.S. Government and federal agency obligations:						
	Federal Home Loan Banks	02/18/11	4.625	\$ 130,000	\$ 133,924	\$ 135,728
	Federal Home Loan Banks	04/30/10	2.375	100,000	101,797	100,719
	Federal Home Loan Banks	09/16/13	4.50	70,000	71,247	75,578
	Federal Farm CR Banks	02/18/11	4.875	250,000	257,384	261,640
	Federal National MTG Assn	01/09/12	2.000	350,000	350,174	355,142
	U.S. Treasury Bonds	08/15/23	6.25	220,000	234,791	262,764
	U.S. Treasury Bonds	08/15/27	6.375	50,000	52,480	61,063
	U.S. Treasury Bonds	05/15/30	6.250	70,000	83,710	85,509
	U.S. Treasury Bonds	02/15/31	5.375	100,000	107,267	110,500
	U.S. Treasury Bonds	02/15/39	3.500	140,000	135,844	114,668
	U.S. Treasury Note	09/30/10	2.000	265,000	269,141	268,147
	U.S. Treasury Note	01/31/14	1.750	230,000	229,831	225,635
	U.S. Treasury Note	03/15/12	1.375	115,000	115,395	115,261
	U.S. Treasury Note	03/31/14	1.750	75,000	72,771	73,219
	U.S. Treasury Note	05/15/19	3.125	340,000	334,467	321,990
	U.S. Treasury Note	07/15/12	1.500	100,000	99,340	100,156
	U.S. Treasury Note	07/31/11	1.000	50,000	50,004	50,076
	FHLMC Pool	06/01/21	5.500	95,369	95,152	101,520
	FHLMC Pool	09/01/21	5.00	108,110	105,678	113,664
	FHLMC Pool	05/01/21	5.00	110,355	108,252	116,024
	FNMA	07/01/36	6.00	99,207	99,742	105,376
	FNMA	12/01/35	5.50	153,222	150,278	160,948
	FNMA	01/01/36	6.00	119,769	120,040	128,011
	FNMA	02/01/36	5.00	303,816	290,651	312,378
	FNMA	04/01/36	5.50	124,553	123,054	130,833
	FNMA	09/01/36	6.00	146,132	147,570	155,220
	FNMA	11/01/35	5.50	192,857	189,211	202,580
	FNMA	12/01/36	5.50	90,258	89,370	94,654
	FNMA	02/01/37	5.00	165,291	154,495	169,820
	GNMA	12/15/35	5.50	104,431	103,093	109,967
	GNMA	09/15/37	6.00	32,484	32,656	34,377
	GNMA	09/15/39	5.00	149,490	155,329	154,016
	Total				4,664,138	4,807,183
Corporate bonds:						
	Bank New York Inc.	01/14/11	4.95	100,000	99,657	104,076
	Bottling Group, LLC	03/15/14	6.95	80,000	84,797	92,049
	Caterpillar, Inc.	12/15/18	7.90	80,000	85,725	97,594
	Cisco Systems, Inc.	02/22/16	5.50	90,000	91,279	98,811
	Citigroup, Inc.	10/17/12	5.300	75,000	75,245	78,131
	Cnecophillips	02/01/19	5.750	80,000	79,697	87,564
	Consolidated Edison Co.	04/01/38	6.750	80,000	81,566	91,207
	John Deere, Cap Corp	04/13/17	5.500	90,000	92,645	95,404
	Hewlett Packard Co	03/01/14	6.125	80,000	81,449	89,391
	Merrill Lynch & Co.	07/15/14	5.450	90,000	90,389	94,051
	Metlife, Inc.	06/01/16	6.750	55,000	62,581	61,591
	Natl Rural Utly	03/01/14	4.750	90,000	87,145	95,586
	PNC FDG Corp	06/10/19	6.700	80,000	79,791	89,518
	Proctor and Gamble Co.	08/15/14	4.950	90,000	88,702	97,919
	SBC Communications Inc.	06/15/16	5.625	90,000	89,508	96,682
	United Technologies Corp	07/15/38	6.125	60,000	66,317	65,002
	Wells Fargo and Co.	02/07/35	5.375	100,000	96,486	92,525

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Note: An "*" in column (a) identifies these "parties-in-interest" as defined by the Department of Labor Regulations

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) -(Continued)
DECEMBER 31, 2009

(a)	(b) Issue	Maturity Date	(c)		(d) Cost	(e) Current Value
			Rate of Interest %	\$Par Value/#Shares		
	Corporate bonds: continued					
	GE Coml MTG Corp	01/10/38	4.81	120,000	116,339	121,842
	First Boston MTG SEC Corp	08/15/38	5.10	125,000	121,943	120,425
	First Boston MTG SEC Corp	12/15/40	5.230	130,000	127,588	124,704
	Transcanada Pipelines LTD	08/15/18	6.50	80,000	<u>80,296</u>	<u>89,236</u>
					<u>1,879,145</u>	<u>1,983,308</u>
	Commingled Funds					
*	MBS Fund EB			28,915	<u>350,000</u>	<u>622,732</u>
	Total				<u>350,000</u>	<u>622,732</u>
	Registered Investment Companies:					
*	Columbia Acorn Fund			40,555	754,228	1,000,902
*	Columbia Acorn International Fund			18,756	643,900	642,569
*	Columbia Conservative High Yield			152,079	1,243,550	1,137,553
*	Columbia Dividend Income Fund			112,412	1,194,196	1,332,086
*	Columbia Large Cap Growth Fund			67,446	1,386,292	1,367,140
*	Columbia Large Cap Index Fund			164,591	3,812,870	3,540,358
*	Columbia Large Cap Value Fund			123,345	1,662,192	1,260,585
*	Columbia Marsico Growth Fund			75,879	1,369,036	1,311,950
*	Columbia Mid Cap Value Fund			92,712	1,166,708	1,027,251
*	Columbia Multi-Advisor Intl			62,670	525,179	713,817
*	Columbia Real Estate Equity Fund			38,677	724,532	390,248
*	Columbia Small Cap Core Fund			113,216	1,392,936	1,402,744
	Ishares MSCI Emerging Mkts Index			42,926	1,476,781	1,781,429
	Ishares MSCI Eafe Index			13,665	<u>669,312</u>	<u>755,401</u>
	Total				<u>18,021,712</u>	<u>17,664,033</u>
	Money Market Funds:					
*	Columbia Prime Reserves			1,748,801	<u>1,748,801</u>	<u>1,748,801</u>
	Total investments				<u>\$ 26,663,796</u>	<u>\$ 26,826,057</u>

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Plan Number: 001

Note: An "*" in column (a) identifies these "parties-in-interest" as defined by the Department of Labor Regulations

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2009

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Fair Value	(i) Net Gain
Bank of America	CMG International Stock Fund	\$ 2,053,522	\$ 1,186,597	\$ -	\$ -	\$ 2,053,522	\$ 1,186,597	\$ (866,925)
Bank of America	Columbia Cash Reserves Capital Class	1,288,713	-	-	-	1,288,713	1,288,713	-
Bank of America	Columbia Cash Reserves Capital Class	1,274,200	1,274,200	-	-	1,274,200	1,274,200	-
Bank of America	Ishares MSCI Eafe Index Fund	1,181,153	-	-	723	1,181,153	-	-

Note: There were no expenses directly incurred with the above transactions.

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Plan Number: 001