Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2011

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [ ] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
IMC AMERICAS, INC. 401K PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 08/01/2007

2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan)

IMC AMERICAS, INC.

233 SOUTH WACKER DRIVE
SUITE 4300
CHICAGO, IL 60606

2b Employer Identification Number (EIN) 36-4366168

2c Sponsor's telephone number 312-244-3300

2d Business code (see instructions) 523900

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.	07/27/2012	KHALID TAHIRI
	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")
IMC AMERICAS, INC.

233 SOUTH WACKER DRIVE SUITE 4300
CHICAGO, IL 60606

3b Administrator's EIN
36-4366168

3c Administrator's telephone number
312-244-3300

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

5	Total number of participants at the beginning of the plan year	**5**	114
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**	146
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	37
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	183
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	183
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	157
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	14
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2J 2K 2F 2G 3D 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)	X	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)	X	Trust
(4)		General assets of the sponsor

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)	X	**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)	X		**H** (Financial Information)
(2)			**I** (Financial Information – Small Plan)
(3)		0	**A** (Insurance Information)
(4)			**C** (Service Provider Information)
(5)			**D** (DFE/Participating Plan Information)
(6)			**G** (Financial Transaction Schedules)

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

2011

This Form is Open to Public Inspection

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan
IMC AMERICAS, INC. 401K PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
IMC AMERICAS, INC.

D Employer Identification Number (EIN)
36-4366168

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	3400	0
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	1760528	2893810
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(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	1763928	2893810
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	1763928	2893810

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	427918	
(B) Participants	2a(1)(B)	864978	
(C) Others (including rollovers)	2a(1)(C)	19824	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1312720
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	53	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		53
(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)	46447	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		46447
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	-180382	
(B) Other	2b(5)(B)	36	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		-180346
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1178874
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	46283	
(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)		46283
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		2709
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		0
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		48992
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1129882
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)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: PWC **(2)** EIN: 13-4008324

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.)	4a		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.)	4b		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.)	4c		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.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		350000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		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?	4g		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?	4h		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.)	4i	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.)	4j	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?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		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.	4n			

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2011

This Form is Open to Public Inspection.

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan
IMC AMERICAS, INC. 401K PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
IMC AMERICAS, INC.

D Employer Identification Number (EIN)
36-4366168

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 36-4366168

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 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 (include any prior year accumulated funding deficiency not waived) **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 or other authority 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. 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**

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):

IMC Americas, Inc. 401(k) Plan

Financial Statements and Supplemental Schedules
December 31, 2011 and 2010

IMC Americas, Inc. 401(k) Plan
Index
December 31, 2011 and 2010

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Financial Statements

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Statement of Changes in Net Assets Available for Benefits for the Year Ended December 31, 2011 3

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Supplemental Schedules

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Schedule H, line 4j - Schedule of Reportable Transactions for the Year Ended December 31, 2011 13

Note: Other schedules of additional information required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA") have been omitted because they are not applicable.



Report of Independent Auditors

To the Participants and Administrator of
IMC Americas Inc., 401(k) Plan:

We were engaged to audit the financial statements and supplemental schedules of IMC Americas Inc., 401(k) Plan (the "Plan") at December 31, 2011 and 2010 and for the year ended December 31, 2011, as listed in the accompanying index. These financial statements and 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 Capital Bank and Trust Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2011 and 2010 and for the year ended December 31, 2011, that the information provided to the plan administrator by the custodian 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 schedules taken as a whole. The supplemental schedules are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the financial statements and schedules, other than that derived from the information certified by the custodian, 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.

PricewaterhouseCoopers LLP

Chicago, Illinois
July 26, 2012

IMC Americas, Inc. 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2011 and 2010

	2011	2010
Assets		
Investments at fair value (see Notes 3 and 4)	$ 2,893,810	$ 1,760,528
Notes receivable from participants	2,709	3,400
Net assets available for benefits	$ 2,896,519	$ 1,763,928

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

IMC Americas, Inc. 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2011

	2011
Additions (deductions) to net assets attributed to:	
Investment income (loss):	
Net depreciation in fair value of investments in mutual funds	$ (180,382)
Dividend income	46,447
Exchange income	37
Total investment loss, net	(133,898)
Contributions:	
Participant	864,978
Rollovers	19,824
Employer	427,918
Total contributions	1,312,720
Interest income on notes receivable from participants	53
Total additions, net of investment loss	1,178,875
Deductions	
Deductions from net assets attributed to:	
Benefits paid to participants	46,284
Total deductions	46,284
Net increase in net assets	1,132,591
Net assets available for benefits:	
Beginning of year	1,763,928
End of year	$ 2,896,519

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

1. Plan Description

The following description of the IMC Americas, Inc. 401(k) Plan (the "Plan") is intended to provide only general information. The Employer has established procedures to advise all eligible employees of the provisions of the Plan through a Summary Plan Description. Participants should refer to the Plan agreement and the Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan and is administered by IMC Americas, Inc. (the "Employer" and "Plan Sponsor"). The assets of the Plan are managed and administered under the terms of an agreement between the Employer and the custodian, Capital Bank and Trust (the "Custodian"). The Custodian is responsible for the investment of such assets and the accounting for all related receipts and disbursements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

There were no significant changes to the Plan in 2011.

Contributions

All employees who have reached age 21 are eligible to participate in the Plan. Each year, participants may contribute up to 90% of pretax annual compensation, as defined in the Plan, subject to Internal Revenue Service ("IRS") limits. Participant contributions may also include rollovers, which represent transfers of participant account balances previously held in the former employers' qualified plans. Participants are permitted to designate a portion or all of their deferral contributions as Roth Deferral Contributions. Roth Deferral Contributions are subject to the same IRS limits as pretax contributions.

Each year, the Employer will determine the amount, if any, of matching contributions that will be contributed to the Plan. One year of service with the Employer is required for a participant to be eligible to receive a matching contribution. For the year ended December 31, 2011, the Employer elected to make a matching contribution equal to 100% of the participants' contributions, up to 4% of each participant's pretax annual compensation for the year ended December 31, 2011. The Employer may also make additional discretionary contributions, as determined by management. No additional discretionary contributions were made in 2011.

In no event shall the contributions credited to a participant's account for any Plan year, either separately or when combined with the Employer contributions, exceed the allowable deduction for federal income tax purposes.

Participant Accounts

Each participant's account is credited with that participant's contributions and allocations of a) the Employer matching contribution and b) Plan investment earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. The net investment gain or loss for each of the investment assets is allocated daily to each participant's elective accounts in the proportion to which each such account bears to the total of all such asset accounts.

Vesting

Participant contributions are fully and immediately vested. The portion representing employer matching contributions vests with the participants as follows:

Year of Vesting Service at the Date of Termination	Percentage of Account Balance Representing Vested Interest
Less than one year	0%
One year but less than two years	10%
Two years but less than three years	30%
Three years but less than four years	60%
Four years but less than five years	80%
Five or more years	100%

Forfeitures
Any portion of the Employer contributions that has not vested at termination is forfeited after a five year break in service. Additionally, non-vested portions of the accounts forfeited are used to offset the Company matching contributions. During the year ended December 31, 2011, employer contributions of $8,287 were forfeited from non-vested accounts. The remaining balance in the unallocated forfeiture account at December 31, 2011 and 2010 was $10,466 and $2,179 respectively.

Notes Receivable from Participants
Within the limits of IRS regulations, which change from time-to-time, a loan may be requested for any reason by a participant. The minimum loan is $1,000. The maximum loan is generally limited to the lesser of:

(1) 50% of the participant's vested account balance, or

(2) $50,000, minus the highest outstanding loan balance in the prior 12 months.

The loan repayment period is set at a maximum of 5 years except in the case of a loan for the purpose of acquiring a principal residence, in which case the loan may be repaid over 10 years. Participants may only have one loan outstanding at any time. There was one outstanding loan with a fixed interest rate of 4.25% as of December 31, 2011 and 2010.

Payment of Benefits
Upon termination of service due to death, disability, and retirement or due to other reasons, a participant may elect to receive a lump sum amount or installments equal to the value of the participant's vested interest in his/her account. Distributions are permitted when a participant reaches age 59 ½ and are required by law no later than April 1 following the calendar year the participant reaches 70 ½ years old.

Administrative Expenses
Loan processing fees are paid by the participant and deducted from their Plan assets. The loan fees, if any, are reflected as administrative expenses in the Statement of Changes in Net Assets Available for Benefits. Certain professional fees and other administrative expenses incurred in connection with the Plan are paid by the Employer and are not reflected in the Statement of Changes in Net Assets Available for Benefits.

2. Summary of Significant Accounting Policies

Basis of Presentation
The financial statements of the Plan are prepared under the accrual method of accounting.

Valuation of Investments and Income Recognition
The Plan's investments are stated at fair value which is determined by quoted market prices, which represent the net asset value of shares held by the Plan at year-end. Refer to Note 4 for disclosures provided for fair value measurements of Plan investments.

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 the realized gains or losses and the unrealized appreciation (depreciation) on those investments. Purchases and sales of investments are reflected on a trade date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date.

Notes Receivable from Participants
Notes receivable from participants are stated at unpaid principal plus unpaid accrued interest. At December 31, 2011 and 2010, there were no participant loans in default.

Payment of Benefits
Benefits are recorded when paid.

Use of Estimates
The preparation of the financial statements in conformity with generally accepted accounting principles ("GAAP") requires the Plan Sponsor to make estimates and assumptions that affect the reported amounts of net assets available for benefits at the date of the financial statements and 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.

Risks and Uncertainties
The Plan provides for various investment options in any combination of registered investment funds. Investment securities are exposed to various risks, such as interest rate, market and credit risk. 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 at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits and the Statement of Changes in Net Assets Available for Benefits.

Accounting Pronouncement Adopted
In September 2010, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2010-25, Plan Accounting - Defined Contribution Pension Plans (Topic 962): Reporting Loans to Participants by Defined Contribution Pension Plans. This ASU applies to any defined contribution pension plan that allows participant loans. The amendment requires that participant loans be classified as notes receivable from participants, which are segregated from plan investments and measured at their unpaid principal balance plus any accrued but unpaid interest. Because loans to participants are no longer measured at fair value, fair value measurements and disclosures are not applicable. This amendment has been applied retroactively. The adoption of this standard did not have a material impact on the financial statements.

Recent Pronouncement Issued but Not Yet Adopted
In May 2011, the FASB issued ASU 2011-04, Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S GAAP and International Financial Reporting Standards ("IFRS"), to converge U.S. GAAP and IFRS on fair value measurements and disclosures. The amended guidance changes several aspects of the fair value measurement guidance in FASB Accounting Standards Codification 820, Fair Value Measurements and Disclosure, including

information about valuation techniques and unobservable inputs used in level 3 fair value measurements and a narrative description of the sensitivity of level 3 measurements to changes in unobservable inputs. The amended guidance must be applied prospectively and is effective beginning after December 15, 2011. Plan management is assessing the impact of ASU 2011-04 on the 2012 Plan's financial statements.

3. Information Certified by the Custodian

Investments
The investment assets of the Plan at December 31, 2011 and 2010 were held, and all transactions therein, were executed by the Custodian under the terms of the Custody agreement.

In accordance with the provisions of 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Custodian has certified as complete and accurate all investment and notes receivable from participants information included in the accompanying financial statements and the supplemental schedule. Information included in the accompanying financial statements relating to investments and notes receivable from participants and income derived therefrom was prepared by or derived from information prepared by the Custodian of the Plan, and furnished to the Plan Sponsor. The Plan Sponsor has obtained a certification from the Custodian as of December 31, 2011 and 2010, and for the year ended December, 31, 2011, that such information is complete and accurate. Such information includes investments at fair value, notes receivable from participants, interest income, dividend income, interest income on notes receivable from participants, and net depreciation in fair value of investments as shown in the accompanying Statements of Net Assets Available for Benefits and Statement of Changes in Net Assets Available for Benefits, respectively.

The following is a summary of those investments held that individually exceed five percent of net assets available for benefits:

	2011		2010	
Growth Fund of America	$ 374,934		$ 248,053	
New Perspective Fund	267,133		157,839	
American Balanced Fund	177,489		66,098	*
EuroPacific Growth Fund	196,321		134,944	
Capital World Growth and Income Fund	166,829		89,195	
New World Fund	389,810		241,603	
American Funds 2035 Target Date	164,877		100,457	
American Funds 2040 Target Date	136,383	*	110,870	
American Funds 2045 Target Date	232,133		173,897	
American Funds 2050 Target Date	160,503		100,447	

* The investment value is provided for comparative purposes only.

4. Fair Value of Investments

The guidance for fair value of financial instruments establishes a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value. These tiers include: Level 1, defined as observable inputs such as quoted prices in active markets; Level 2, defined as inputs other than quoted prices in active markets that are either directly or indirectly observable; and Level 3, defined

as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions.

As of December 31, 2011 and 2010, the Plan investments measured at fair value were as follows:

	Investments at Fair Value as of December 31, 2011			
Description	**Total**	**Level 1**	**Level 2**	**Level 3**
Investments at fair value:				
Registered Investment Funds				
Balanced Funds	$ 177,489	$ 177,489	$ -	$ -
Growth Funds	1,514,558	1,514,558	-	-
Equity Funds	122,527	122,527	-	-
Fixed Income Funds	136,779	136,779	-	-
Target Date Funds	838,219	838,219	-	-
Money Market Funds	104,238	104,238	-	-
Total investments at fair value	$ 2,893,810	$ 2,893,810	$ -	$ -

	Investments at Fair Value as of December 31, 2010			
Description	**Total**	**Level 1**	**Level 2**	**Level 3**
Investments at fair value:				
Registered Investment Funds				
Balanced Funds	$ 66,098	$ 66,098	$ -	$ -
Growth Funds	935,230	935,230	-	-
Equity Funds	74,432	74,432	-	-
Fixed Income Funds	86,992	86,992	-	-
Target Date Funds	562,899	562,899	-	-
Money Market Funds	34,877	34,877	-	-
Total investments at fair value:	$ 1,760,528	$ 1,760,528	$ -	$ -

During the years ended December 31, 2011 and 2010, the Plan had no investments classified as Level 3 or Level 2.

The following is a description of the valuation methodologies used for the investments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

Registered Investment Funds
The shares of registered investment funds are valued at quoted market prices which represent the net asset values (as computed by the applicable fund company) of shares held by the Plan at year end, and are classified as Level 1 investments.

5. Plan Termination

Although the Employer has reserved the right to amend or terminate the Plan, it was established with the intention that the Plan and the payment of contributions will be indefinite. Each participant or beneficiary, as the case may be, is entitled to receive any amounts credited to his or her accounts

in the Plan, provided, however, that the Employer is not required to effect such distribution until written evidence of approval of such termination and distribution has been received from the Commissioner of the IRS. Presently, there is no intention on part of the Employer to terminate the Plan.

6. Tax Status

The Plan is a Prototype Non-Standardized Profit-Sharing Plan sponsored by Fort William LLC and adopted by the Employer. The Plan has not requested its own determination letter from the IRS. The Plan Sponsor believes 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 recorded by the Plan.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions by the Plan, and has concluded that as of December 31, 2011 and 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2008.

7. Party-in-Interest Transactions

Certain Plan investments are shares of mutual funds managed by the Custodian. Transactions involving these investments and notes receivable from participants qualify as party-in-interest transactions.

Administrative service fees, custodian service fees, investment fees, and compliance service fees are paid by the Employer to the Custodian.

8. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	2011	2010
Net assets available for benefits per the financial statements	$ 2,896,519	$ 1,763,928
Deemed (distributions) of notes receivable from participants	(2,709)	-
Net assets available for benefits per the Form 5500	$ 2,893,810	$ 1,763,928

Notes receivable from participants where the participant discontinues repayment during the plan year is a deemed distribution on the Form 5500.

The following is a reconciliation of the changes in net assets available for benefits per the financial statements to the Form 5500:

	2011
Changes in net assets available for benefits per the financial statements	$ 1,132,591
Deemed (distributions) of notes receivable from participants	(2,709)
Changes in net assets available for benefits per the Form 5500	$ 1,129,882

9. Subsequent Events

Management has evaluated the events and transactions that have occurred through July 26, 2012, the date the financial statements were available to be issued and noted no items requiring adjustment of the financial statements or additional disclosures.

IMC Americas, Inc. 401(k) Plan
Schedule H, line 4j - Schedule of Reportable Transactions
For the Year Ended December 31, 2011

(a) Identity of issue, borrower, lessor or similar party	(b) Description of asset	(c) Purchase price	(d) Selling Price	(g) Cost of Asset	(h) Currrent value of asset of the transaction date	(i) Net gain or (loss)
* Growth Fund of America	Registered Investment Fund	$ 146,440	-	-	-	-
* New World Fund	Registered Investment Fund	$ 203,693	-	-	-	-

* Represents a party-in-interest.

The information in this schedule has been certified as to its completeness and accuracy by the Custodian

IMC Americas, Inc. 401(k) Plan
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
December 31, 2011

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
*	American Mutual Fund	Registered Investment Fund, 4,647 shares		$ 119,532
*	Growth Fund of America	Registered Investment Fund, 13,235 shares		374,934
*	Income Fund of America	Registered Investment Fund, 1,389 shares		23,216
*	New Perspective Fund	Registered Investment Fund, 9,784 shares		267,133
*	American Balanced Fund	Registered Investment Fund, 10,378 shares		177,489
*	Capital Income Builder	Registered Investment Fund, 2,018 shares		99,310
*	EuroPacific Growth Fund	Registered Investment Fund, 5,687 shares		196,321
*	American High Income Trust	Registered Investment Fund, 12,831 shares		136,779
*	Capital World Growth and Income	Registered Investment Fund, 5,222 shares		166,829
*	New World Fund	Registered Investment Fund, 8,543 shares		389,810
*	American Funds 2025 Target Date	Registered Investment Fund, 2,795 shares		24,508
*	American Funds 2030 Target Date	Registered Investment Fund, 11,250 shares		100,352
*	American Funds 2035 Target Date	Registered Investment Fund, 18,630 shares		164,877
*	American Funds 2040 Target Date	Registered Investment Fund, 15,307 shares		136,383
*	American Funds 2045 Target Date	Registered Investment Fund, 26,112 shares		232,133
*	American Funds 2050 Target Date	Registered Investment Fund, 18,406 shares		160,503
*	American Funds 2055 Target Date	Registered Investment Fund, 1,822 shares		19,463
*	American Funds Money Market Fund	Registered Investment Fund, 93,772 shares		104,238
*	Notes receivable from participants	Loans to Participants, interest rate of 4.25% with a maturity date of December 31, 2012		2,709
				$ 2,896,519

* Represents a party-in-interest.
** Cost information is not required to be presented for participant-directed investments and is therefore not included.

The information in this schedule has been certified as to its completeness and accuracy by the Custodian