# 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC. AND ITS SUBSIDIARIES AND AFFILIATES

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 02/01/1965

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

KOLMAR LABORATORIES, INC.

20 WEST KING STREET
PORT JERVIS, NY 12771

**2b** Employer Identification Number (EIN) 14-1439595

**2c** Sponsor's telephone number 845-856-5311

**2d** Business code (see instructions) 325600

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

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

| | | | |
|---|---|---|---|
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/10/2012 | LISA SMITH |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/10/2012 | RICHARD POLIFRONI |
| | **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")
KOLMAR LABORATORIES, INC.

20 WEST KING STREET
PORT JERVIS, NY 12771

**3b** Administrator's EIN
14-1439595

**3c** Administrator's telephone number
845-856-5311

**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** | 1165 |
| **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** | 219 |
| **b** | Retired or separated participants receiving benefits | **6b** | 468 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 408 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 1095 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 48 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 1143 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 0 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1G 1A 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)** | X | **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)** | | **A** (Insurance Information) |
| **(4)** | X | **C** (Service Provider Information) |
| **(5)** | X | **D** (DFE/Participating Plan Information) |
| **(6)** | | **G** (Financial Transaction Schedules) |

# SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

**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

▶ **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
RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC. AND ITS SUBSIDIARIES AND AFFILIATES

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
KOLMAR LABORATORIES, INC.

**D** Employer Identification Number (EIN)
14-1439595

**E** Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

**F** Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

## Part I Basic Information

| | | | | |
|---|---|---|---|---|
| **1** | Enter the valuation date: Month 01 Day 01 Year 2011 | | | |
| **2** | Assets: | | | |
| **a** | Market value | | **2a** | 19012931 |
| **b** | Actuarial value | | **2b** | 17644668 |
| **3** | Funding target/participant count breakdown: | | **(1)** Number of participants | **(2)** Funding Target |
| **a** | For retired participants and beneficiaries receiving payment | **3a** | 516 | 12791062 |
| **b** | For terminated vested participants | **3b** | 410 | 6753179 |
| **c** | For active participants: | | | |
| | **(1)** Non-vested benefits | **3c(1)** | | 0 |
| | **(2)** Vested benefits | **3c(2)** | | 5670745 |
| | **(3)** Total active | **3c(3)** | 239 | 5670745 |
| **d** | Total | **3d** | 1165 | 25214986 |
| **4** | If the plan is in at-risk status, check the box and complete lines (a) and (b) [X] | | | |
| **a** | Funding target disregarding prescribed at-risk assumptions | | **4a** | 25047670 |
| **b** | Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor | | **4b** | 25884251 |
| **5** | Effective interest rate | | **5** | 5.91 % |
| **6** | Target normal cost | | **6** | 0 |

**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**

| | |
|---|---|
| | 10/04/2012 |
| Signature of actuary | Date |
| BEN UPCHURCH | 11-03820 |
| Type or print name of actuary | Most recent enrollment number |
| MILLIMAN, INC. | 206-624-7970 |
| Firm name | Telephone number (including area code) |
| 3424 PEACHTREE ROAD NE<br>SUITE 1900<br>ATLANTA, GA 30326-1123 | |
| Address of the firm | |

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

## Part II Beginning of year carryover and prefunding balances

| | | (a) Carryover balance | (b) Prefunding balance |
|---|---|---|---|
| 7 | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) | 0 | 0 |
| 8 | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) | 0 | 0 |
| 9 | Amount remaining (line 7 minus line 8) | 0 | 0 |
| 10 | Interest on line 9 using prior year's actual return of _____% | | |
| 11 | Prior year's excess contributions to be added to prefunding balance: | | |
| a | Present value of excess contributions (line 38 from prior year) | | 0 |
| b | Interest on (a) using prior year's effective rate of 6.57 % except as otherwise provided (see instructions) | | 0 |
| c | Total available at beginning of current plan year to add to prefunding balance | | 0 |
| d | Portion of (c) to be added to prefunding balance | | |
| 12 | Other reductions in balances due to elections or deemed elections | | |
| 13 | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) | 0 | 0 |

## Part III Funding percentages

| | | | |
|---|---|---|---|
| 14 | Funding target attainment percentage | 14 | 70.44 % |
| 15 | Adjusted funding target attainment percentage | 15 | 70.44 % |
| 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 | 79.01 % |
| 17 | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage | 17 | 69.97 % |

## Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date (MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees | (a) Date (MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees |
|---|---|---|---|---|---|
| 04/15/2011 | 187026 | | | | |
| 07/18/2011 | 187026 | | | | |
| 10/14/2011 | 187028 | | | | |
| 01/13/2012 | 187028 | | | | |
| 09/15/2012 | 765329 | | | | |
| | | | | | |
| | | | Totals ► 18(b) | 1513437 | 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 contributions 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 | 1414300 |

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

| (1) 1st | (2) 2nd | (3) 3rd | (4) 4th |
|---|---|---|---|
| 0 | 0 | 0 | 0 |

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

**21** Discount rate:

**a** Segment rates:

| 1st segment: | 2nd segment: | 3rd segment: | |
|---|---|---|---|
| 2.94% | 5.82% | 6.46 % | ☐ N/A, full yield curve used |

| | | |
|---|---|---|
| **b** Applicable month (enter code) | **21b** | 0 |
| **22** Weighted average retirement age | **22** | 65 |

**23** Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

## Part VI Miscellaneous items

| | | |
|---|---|---|
| **24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. | ☐ Yes | ☒ No |
| **25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. | ☒ Yes | ☐ No |
| **26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. | ☒ Yes | ☐ No |

| | | |
|---|---|---|
| **27** If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment | **27** | |

## Part VII Reconciliation of unpaid minimum required contributions for prior years

| | | |
|---|---|---|
| **28** Unpaid minimum required contributions for all prior years | **28** | 0 |
| **29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) | **29** | 0 |
| **30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) | **30** | 0 |

## Part VIII Minimum required contribution for current year

**31** Target normal cost and excess assets (see instructions):

| | | |
|---|---|---|
| **a** Target normal cost (line 6) | **31a** | 0 |
| **b** Excess assets, if applicable, but not greater than 31a | **31b** | 0 |

**32** Amortization installments:

| | Outstanding Balance | Installment |
|---|---|---|
| **a** Net shortfall amortization installment | 7570318 | 1414300 |
| **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 (lines 31a - 31b + 32a + 32b - 33) | **34** | 1414300 |

| | Carryover balance | Prefunding balance | Total balance |
|---|---|---|---|
| **35** Balances elected for use to offset funding requirement | | | 0 |

| | | |
|---|---|---|
| **36** Additional cash requirement (line 34 minus line 35) | **36** | 1414300 |
| **37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) | **37** | 1414300 |

**38** Present value of excess contributions for current year (see instructions)

| | | |
|---|---|---|
| **a** Total (excess, if any, of line 37 over line 36) | **38a** | 0 |
| **b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances | **38b** | 0 |
| **39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) | **39** | 0 |
| **40** Unpaid minimum required contributions for all years | **40** | 0 |

## Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

**41** If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:

**a** Schedule elected ☐ 2 plus 7 years ☐ 15 years

**b** Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

| | | |
|---|---|---|
| **42** Amount of acceleration adjustment | **42** | |
| **43** Excess installment acceleration amount to be carried over to future plan years | **43** | |

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2011**<br>**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
RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC. AND ITS SUBSIDIARIES AND AFFILIATES

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
KOLMAR LABORATORIES, INC.

**D** Employer Identification Number (EIN)
14-1439595

## 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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**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)

FIRST STATE TRUST COMPANY

13-3124172

| (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? |
|---|---|---|---|---|---|---|
| 19 21 27 50 | INVESTMENT ADVISORY | 28198 | Yes [X] No [ ] | Yes [X] No [ ] | | Yes [X] No [ ] |

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

MORGAN STANLEY SMITH BARNEY HOLDING

26-4310632

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 21 50 | INVESTMENT ADVISORY | 122432 | Yes [X] No [ ] | Yes [X] No [ ] | | Yes [X] No [ ] |

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

MILLIMAN

91-0675640

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 11 50 | ACTUARY | 38050 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

**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)

SANDS CAPITAL MANAGEMENT, LLC

20-2830751

| (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? |
|---|---|---|---|---|---|---|
| 28 | INVESTMENT MANAGMENT | 12074 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

ENNIS, PREZIOSO & COMPANY, LLC

11-3689999

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 10 50 | AUDITOR | 8800 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

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

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| | | |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| | | |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| | | |

## Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

## Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

| | | |
|---|---|---|
| **a** | Name: | **b** EIN: |
| **c** | Position: | |
| **d** | Address: | **e** Telephone: |

Explanation:

| | | |
|---|---|---|
| **a** | Name: | **b** EIN: |
| **c** | Position: | |
| **d** | Address: | **e** Telephone: |

Explanation:

| | | |
|---|---|---|
| **a** | Name: | **b** EIN: |
| **c** | Position: | |
| **d** | Address: | **e** Telephone: |

Explanation:

| | | |
|---|---|---|
| **a** | Name: | **b** EIN: |
| **c** | Position: | |
| **d** | Address: | **e** Telephone: |

Explanation:

| | | |
|---|---|---|
| **a** | Name: | **b** EIN: |
| **c** | Position: | |
| **d** | Address: | **e** Telephone: |

Explanation:

# SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

# DFE/Participating Plan Information

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

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

OMB No. 1210-0110

**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
RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC. AND ITS SUBSIDIARIES AND AFFILIATES

**B** Three-digit plan number (PN) ▶ 001

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
KOLMAR LABORATORIES, INC.

**D** Employer Identification Number (EIN)
14-1439595

## 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: LARGE CAP GROWTH EQUITY FUND

**b** Name of sponsor of entity listed in (a): FIRST STATE TRUST COMPANY

| **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) |
|---|---|---|
| 13-3124172-002 | C | 389790 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: CORE FIXED INCOME FUND

**b** Name of sponsor of entity listed in (a): FIRST STATE TRUST COMPANY

| **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) |
|---|---|---|
| 13-3124172-006 | C | 6706713 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: EQUITY INDEX GROWTH FUND

**b** Name of sponsor of entity listed in (a): FIRST STATE TRUST COMPANY

| **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) |
|---|---|---|
| 13-3124172-014 | C | 389796 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: EQUITY INDEX VALUE FUND

**b** Name of sponsor of entity listed in (a): FIRST STATE TRUST COMPANY

| **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) |
|---|---|---|
| 13-3124172-013 | C | 909065 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL EQUITY FUND

**b** Name of sponsor of entity listed in (a): FIRST STATE TRUST COMPANY

| **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) |
|---|---|---|
| 13-3124172-015 | C | 1835498 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP GROWTH EQUITY FUND

**b** Name of sponsor of entity listed in (a): FIRST STATE TRUST COMPANY

| **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) |
|---|---|---|
| 13-3124172-001 | C | 386950 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP VALUE EQUITY FUND

**b** Name of sponsor of entity listed in (a): FIRST STATE TRUST COMPANY

| **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) |
|---|---|---|
| 13-3124172-003 | C | 387520 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: EMERGING MARKETS INDEX FUND

**b** Name of sponsor of entity listed in (a): FIRST STATE TRUST COMPANY

| **c** EIN-PN 13-3124172-024 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2074182 |
|---|---|---|

**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

**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
RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC. AND ITS SUBSIDIARIES AND AFFILIATES

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
KOLMAR LABORATORIES, INC.

**D** Employer Identification Number (EIN)
14-1439595

## 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) | 535107 | 952357 |
| **(2)** Participant contributions | 1b(2) | | |
| **(3)** Other | 1b(3) | 114765 | 114907 |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 91949 | 57198 |
| **(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) | 4857624 | 4510673 |
| **(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) | 13431103 | 13079514 |
| **(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) | | |
| **(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 | 19030548 | 18714649 |
| **Liabilities** | | | |
| **g** Benefit claims payable | 1g | | |
| **h** Operating payables | 1h | 34369 | 29122 |
| **i** Acquisition indebtedness | 1i | | |
| **j** Other liabilities | 1j | | |
| **k** Total liabilities (add all amounts in lines 1g through1j) | 1k | 34369 | 29122 |
| **Net Assets** | | | |
| **l** Net assets (subtract line 1k from line 1f) | 1l | 18996179 | 18685527 |

## 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) | 1513437 | |
| **(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) | | 1513437 |
| **b Earnings on investments:** | | | |
| **(1)** Interest: | | | |
| **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 60 | |
| **(B)** U.S. Government securities | 2b(1)(B) | | |
| **(C)** Corporate debt instruments | 2b(1)(C) | | |
| **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| **(E)** Participant loans | 2b(1)(E) | | |
| **(F)** Other | 2b(1)(F) | | |
| **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 60 |
| **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| **(B)** Common stock | 2b(2)(B) | 54121 | |
| **(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) | | 54121 |
| **(3)** Rents | 2b(3) | | |
| **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | 4152741 | |
| **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | 4177931 | |
| **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | -25190 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| 2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate | 2b(5)(A) | | |
| (B) Other | 2b(5)(B) | -109095 | |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) | 2b(5)(C) | | -109095 |
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | -64577 |
| (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 | | 1368756 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 1352539 | |
| (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) | | 1352539 |
| f Corrective distributions (see instructions) | 2f | | 0 |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | |
| h Interest expense | 2h | | |
| i Administrative expenses: (1) Professional fees | 2i(1) | 46850 | |
| (2) Contract administrator fees | 2i(2) | 0 | |
| (3) Investment advisory and management fees | 2i(3) | 122033 | |
| (4) Other | 2i(4) | 157986 | |
| (5) Total administrative expenses. Add lines 2i(1) through (4) | 2i(5) | | 326869 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 1679408 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line 2j from line 2d | 2k | | -310652 |
| 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: ENNIS, PREZIOSO & COMPANY, LLC (2) EIN: 11-3689999

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 | | 500000 |
| **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** | | | |
| **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
RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC. AND ITS SUBSIDIARIES AND AFFILIATES

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
KOLMAR LABORATORIES, INC.

**D** Employer Identification Number (EIN)
14-1439595

## 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**

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

EIN(s): _____ _____

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

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. ..... **3** 5

## 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: 61% Investment-Grade Debt: 38% High-Yield Debt: _____% Real Estate: _____% Other: 1%

**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): AVERAGE

*Ennis, Prezioso & Company, LLC*
*Certified Public Accountants*

*William Ennis (N.J. & N.Y.)*
*John Prezioso (N.J.)*

*739 Palisade Avenue*
*Cliffside Park, NJ 07010*

*Tel # (201) 871-8710*
*Fax # (201) 716-3929*

INDEPENDENT AUDITORS' REPORT

Board of Trustees
Retirement Plan for Employees of Kolmar
Laboratories, Inc., and its Subsidiaries and Affiliates

We were engaged to audit the financial statements and supplemental schedules of the Retirement Plan for Employees of Kolmar Laboratories, Inc., and its Subsidiaries and Affiliates as of December 31, 2011 and 2010, and for the years then ended as listed in the accompanying table of contents. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by First State Trust Company, 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, 2011 and 2010, 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 further discussed in Note 11 to the financial statements, the plan sponsor has made application to the Pension Benefit Guarantee Corporation for a distress termination of the Plan.

Ennis, Prezioso & Company, LLC

Cliffside Park, New Jersey
July 31, 2012

**2011 Form 5500, Schedule SB, line 19 – Discounted Employer Contributions**

**EIN: 14-1439595** **Plan Number: 001**

**Retirement Plan for Employees of Kolmar Laboratories**
**Kolmar Laboratories, Inc.**

| Date of Contribution | Amount | Year Applied | Effective Interest Rate | Interest Adjusted Contributions |
|---|---|---|---|---|
| 4/15/2011 | 187,026 | 2011 | 5.91% | 183,991 |
| 7/18/2011 | 187,026 | 2011 | 5.91% | 181,376 |
| 10/14/2011 | 187,028 | 2011 | 5.91% | 178,772 |
| 1/13/2012 | 187,028 | 2011 | 5.91% | 176,204 |
| 9/15/2012 | 765,329 | 2011 | 5.91% | 693,957 |

**2011 Form 5500, Schedule SB, line 22 – Description of Weighted Average Retirement Age**

**EIN: 14-1439595** **Plan Number: 001**

**Retirement Plan for Employees of Kolmar Laboratories**
**Kolmar Laboratories, Inc.**

The weighted average retirement age is equal to the normal retirement age of 65.

100% of future retirees are assumed to retire at age 65.

**2011 Form 5500, Schedule SB, line 25 – Change in Method**

**EIN: 14-1439595** **Plan Number: 001**

**Retirement Plan for Employees of Kolmar Laboratories**
**Kolmar Laboratories, Inc.**

Method changed in compliance with PPA.

## 2011 Form 5500, Schedule SB, line 26 – Schedule of Active Participant Data

**EIN: 14-1439595** **Plan Number: 001**

**Retirement Plan for Employees of Kolmar Laboratories**
**Kolmar Laboratories, Inc.**

Number of Participants by Age and Service Groups

| | Years of Service | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Age** | **<1** | **1-4** | **5-9** | **10-14** | **15-19** | **20-24** | **25-29** | **30-34** | **35-39** | **40&Up** | **Total** |
| **0-24** | - | - | - | - | - | - | - | - | - | - | - |
| **25-29** | - | - | - | - | - | - | - | - | - | - | - |
| **30-34** | - | - | 1 | 7 | 1 | - | - | - | - | - | 9 |
| **35-39** | - | - | 4 | 9 | 4 | 1 | - | - | - | - | 18 |
| **40-44** | - | - | 1 | 4 | 6 | 8 | - | - | - | - | 19 |
| **45-49** | - | - | 4 | 8 | 9 | 6 | 10 | 6 | - | - | 43 |
| **50-54** | - | - | 2 | 5 | 9 | 6 | 7 | 15 | 4 | - | 48 |
| **55-59** | - | - | 4 | 4 | 3 | 8 | 6 | 10 | 16 | 3 | 54 |
| **60-64** | - | - | 2 | 4 | 1 | 2 | 8 | 11 | 4 | 3 | 35 |
| **65-69** | - | - | 2 | - | 2 | - | 3 | 1 | 2 | 1 | 11 |
| **70&Up** | - | - | - | - | - | - | - | 1 | 1 | - | 2 |
| **Total** | - | - | 20 | 41 | 35 | 31 | 34 | 44 | 27 | 7 | 239 |

**2011 Form 5500, Schedule SB, line 32 – Schedule of Amortization Bases**

**EIN: 14-1439595** **Plan Number: 001**

**Retirement Plan for Employees of Kolmar Laboratories**
**Kolmar Laboratories, Inc.**

| Type of Base | Present Value of Any Remaining Installments | Valuation Date | Years Remaining | Amortization Installment |
|---|---|---|---|---|
| 2008 Funding Shortfall | 1,608,321 | 1/1/2011 | 4 | 419,721 |
| 2009 Funding Shortfall | -257,926 | 1/1/2011 | 5 | -54,617 |
| 2010 Funding Shortfall | 2,097,368 | 1/1/2011 | 6 | 383,006 |
| 2011 Funding Shortfall | 4,122,555 | 1/1/2011 | 7 | 666,190 |

**2011 Form 5500, Schedule SB, line 4 – Additional Information for Plans At-Risk Status**

**EIN: 14-1439595** **Plan Number: 001**

**Retirement Plan for Employees of Kolmar Laboratories**
**Kolmar Laboratories, Inc.**

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Under the plans actuarial equivalence conversion, the assumed form of payment is a single life annuity. This is the most valuable form of payment under at-risk assumptions.

## 2011 Form 5500, Schedule SB, Summary of Plan Provisions

**EIN: 14-1439595** **Plan Number: 001**

**Retirement Plan for Employees of Kolmar Laboratories**
**Kolmar Laboratories, Inc.**

### 1. Definitions

***Accrued Benefit***
The Accrued Benefit for each Participant is determined using the same formula which is used to compute such Participant's Normal Retirement Benefit, taking into account the Participant's years of benefit service, compensation, and covered compensation through the date of determination.

***Actuarial Equivalent***
Actuarial Equivalent means an accrued benefit having the same value as another stated benefit on the date payment commences or on any other date calculated on the basis of the following factors:

| | |
|---|---|
| Interest: | 6.0% per annum, compounded annually |
| Mortality: | UP-1984 Mortality Table |

***Compensation***

The form W-2 compensation that is actually paid in gross income during the plan years.

***Effective Date***
The Effective Date of the Plan is February 1, 1965.

The Plan was frozen effective December 31, 2003, with no future benefit accruals or new entrants after such date.

***Plan Year***
The Plan Year is the 12 month period beginning January 1 and ending December 31 (or the short plan year beginning February 1, 1991, and ending December 31, 1991).

***Year of Service***
A Plan Year during which an Employee is credited with at least 1,000 hours of service.

### 2. Participation

Upon attainment of age 21 and completion of 1 year of service.

### 3. Normal Retirement

A Participant who retires on his or her Normal Retirement Date shall be entitled to receive a Normal Retirement Benefit.

**(a) Eligibility**

Attainment of age 65 with 5 years of participation.

**(b) Benefit Amount**

1% of a Participant's compensation up to one-half of the Participant's covered compensation plus 1.5% of the Participant's compensation in excess of one-half of the Participant's covered compensation for each Year of Benefit Service. The Plan was frozen effective December 31, 2003, with no future benefit accruals or new entrants after such date.

**4. Early Retirement**

**(a) Eligibility**

Attainment of age 55 with 5 years of service.

**(b) Benefit Amount**

The Accrued Benefit reduced by .5% for each month prior to Normal Retirement Age.

**5. Late Retirement**

**(a) Eligibility**

Employment beyond age 65.

**(b) Benefit Amount**

The monthly benefit based on the Normal Retirement Benefit formula using the Participant's years of service and earnings through his late retirement date.

**6. Disability Retirement**

No special disability benefits are provided.

**7. Optional Benefit Forms**

A Participant who elects not to receive the standard form of distribution may elect to have his or her benefit distributed in one of the following optional forms:

(1) Life Annuity with 120 payments guaranteed, payable monthly to the Participant for life. Any of the guaranteed 120 payments due to the Participant shall be payable to the Participant's designated beneficiary upon the Participant's death if it precedes completion of the 120 payments.

(2) A reduced benefit to be paid during the Participant's lifetime with 50%, 66.67%, 75%, or 100% of the reduced benefit to the joint annuitant for life after the Participant's death.

(3) A lump sum payment if the amount is less than $3,500 for plan years beginning prior to August 6, 1997, or less than $5,000 for plan years beginning on or after August 6, 1997.

**8. Pre-Retirement Death Benefit**

**(a) Eligibility**

The death of a vested Participant with a surviving spouse prior to the commencement of monthly retirement benefits.

**(b) Benefit Amount**

The surviving spouse is entitled to receive a monthly benefit payable for life equal to 50% of the amount the Participant would have received if he had survived and elected to commence receiving a benefit at the earliest date allowed under the Plan, payable as a 50% joint and survivor annuity.

# 2011 Form 5500, Schedule SB Summary of Assumptions and Methods

**EIN: 14-1439595** **Plan Number: 001**

**Retirement Plan for Employees of Kolmar Laboratories**
**Kolmar Laboratories, Inc.**

The ultimate cost of a pension plan is the excess of actual benefits and administrative expenses paid over actual net investment return on plan assets during the plan's existence until the last payment has been made to the last participant. The plan's "actuarial cost method" determines the expected incidence of actuarial costs by allocating portions of the ultimate cost to each plan year. The cost method is thus a budgeting tool to help ensure that the plan will be adequately and systematically funded and accounted for. There are several commonly-used cost methods which differ in how much of the ultimate cost is assigned to each prior and future year. Therefore, the pattern of annual contributions and accounting expense varies with the choice of cost method. Annual contributions and accounting expense vary with the choice of cost method. Annual contributions and accounting expense are also affected by the "asset valuation method" (as well as the plan provisions, actuarial assumptions, and actual plan demographic and investment experience each year).

## Actuarial Cost Method

The actuarial cost method used for determining the plan's ERISA funding requirements is the unit credit method. Under this method, an accrued benefit is determined at each active participant's assumed retirement age based on compensation and service at both the beginning and the end of the current year. The plan's normal cost is the sum of the present value of the excess of each active participant's accrued benefit at the end of the current year over that at the beginning of the current year. The plan's accrued liability is the sum of (a) the present value of each active participant's accrued benefit at the beginning of the current year plus (b) the present value of each inactive participant's future benefits.

The actuarial cost method used for determining the plan sponsor's FASB ASC Topic 960 accounting requirements is the projected unit credit method. Under this method, a projected benefit is determined at each active participant's assumed retirement age assuming future compensation increases. The plan's normal cost is the sum of the present value of the portion of each active participant's projected benefit attributable to the current year of service. The plan's accrued liability is the sum of (a) the present value of the portion of each active participant's projected benefit attributable to all prior years of service plus (b) the present value of each inactive participant's future benefits.

## Asset Valuation Method

The Actuarial Value of Assets used for determining the plan's ERISA funding requirements is equal to the Adjusted Market Value of Assets minus a decreasing fraction of the investment gain or loss for each of the two immediately preceding plan years, but it cannot be less than 90% nor more than 110% of the Adjusted Market Value of Assets. The expected investment return for a plan year is based on the lesser of the expected rate of return on plan assets (currently 8% per year) or the applicable statutory interest rate for the year.

The Market-Related Value of Plan Assets used for determining the plan sponsor's FASB ASC Topic 960 accounting requirements is equal to the Fair Value of Plan Assets (without inclusion of any contributions receivable).

## Changes in Actuarial Methods since Prior Valuation

None.

## 2011 Form 5500, Schedule SB Summary of Assumptions and Methods

**EIN: 14-1439595** **Plan Number: 001**

**Retirement Plan for Employees of Kolmar Laboratories**
**Kolmar Laboratories, Inc.**

**Funding Target Segment Rates**

Segment Rates for January 2011 elected (2.94%, 5.82%, 6.46%) (0 month lookback)

Effective Interest Rate – 5.91%

**Interest Rate – FAS 35**

8.0% per annum, compounded annually

**Census Date**

The participant population was measured as of 1/1/2011.

**Earnings Progression**

No increase is assumed since Plan is frozen

**Explicit Provision for Expenses**

None assumed

**Assumed Form of Payment**

Single Life Annuity

**Explicit Provision for Expenses**

None.

**Healthy Mortality Rates**

PPA Liabilities and ASC Topic 960 Liabilities:

Males – RP 2000 system table with floating Scale AA projections for Males
Females – RP 2000 system table with floating Scale AA projections for Females
Employee mortality is projected to valuation year plus 15 years
Annuitant mortality is projected to valuation year plus 7 years

## 2011 Form 5500, Schedule SB Summary of Assumptions and Methods

**EIN: 14-1439595** **Plan Number: 001**

**Retirement Plan for Employees of Kolmar Laboratories**
**Kolmar Laboratories, Inc.**

### Retirement Rates

The assumed retirement age is 65

### Withdrawal Rates

Representative rates (per 100 employees):

| Age | Withdrawal (Male) | Withdrawal (Female) |
|---|---|---|
| 25 | 5.29 | 5.29 |
| 40 | 4.19 | 4.19 |
| 55 | .94 | .94 |

### Marriage Rates

a. Percentage married: Males 100%
Females 100%

b. Age difference: Males are assumed to be 3 years older than their spouse.

### Change in Actuarial Assumptions since Prior Valuation

Disabled mortality and mortality for ASC Topic 960 are identical to the assumptions for PPA Liabilities.

RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC.
AND ITS SUBSIDIARIES AND AFFILIATES

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2011
EIN 14-1439595 PLAN NO. 001

Form 5500, Schedule H, Line 4i

| (a) | (b) | (c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value | | | (d) | (e) |
|---|---|---|---|---|---|---|
| | Identity of Issue, Borrower, Lessor, or Similar Party | Rate of Interest | Maturity Date | Par/Maturity Value or Shares | Cost | Current Value |
| | **MONEY MARKET FUNDS** | | | | | |
| | Northern Instl Diversified Assets-SW | Varies | N/A | 57,198 | $ 57,198 | $ 57,198 |
| | TOTAL MONEY MARKET FUNDS | | | | 57,198 | 57,198 |
| | **COMMON EQUITY SECURITIES** | | | | | |
| | Abbott Labs | N/A | N/A | 918 | 42,456 | 51,619 |
| | Ace Limited | N/A | N/A | 681 | 34,257 | 47,752 |
| | Aetna U S Healthcare Inc | N/A | N/A | 1,689 | 59,164 | 71,259 |
| | Alexion Pharmaceuticals Inc | N/A | N/A | 1,374 | 47,498 | 98,241 |
| | Allergan Inc | N/A | N/A | 919 | 41,825 | 80,633 |
| | Amazon Com Inc | N/A | N/A | 763 | 53,535 | 132,075 |
| | Apache Corp | N/A | N/A | 638 | 61,899 | 57,790 |
| | Apple Computer Inc | N/A | N/A | 449 | 33,935 | 181,845 |
| | Applied Matls Inc | N/A | N/A | 6,040 | 74,200 | 64,688 |
| | Archer Daniels Midland Co | N/A | N/A | 2,329 | 72,187 | 66,609 |
| | Asml Holding N.V. Adr | N/A | N/A | 1,616 | 52,461 | 67,533 |
| | Baker Hughes Inc | N/A | N/A | 759 | 41,527 | 36,918 |
| | Bank Of New York Mellon Corp | N/A | N/A | 2,117 | 57,361 | 42,149 |
| | Baxter Intl Inc | N/A | N/A | 923 | 52,437 | 45,670 |
| | Ch Robinson | N/A | N/A | 593 | 42,263 | 41,380 |
| | Charles Schwab Corp | N/A | N/A | 4,017 | 69,190 | 45,231 |
| | Chevron Corporation | N/A | N/A | 523 | 35,787 | 55,647 |
| | Coach Inc | N/A | N/A | 922 | 55,951 | 56,279 |
| | Cooper Industries Plc | N/A | N/A | 857 | 32,196 | 46,407 |
| | Corning Inc | N/A | N/A | 3,123 | 58,128 | 40,537 |
| | CVS Caremark Corp | N/A | N/A | 1,689 | 51,812 | 68,877 |
| | Devon Energy Corporation New | N/A | N/A | 930 | 58,951 | 57,660 |
| | Eaton Corp | N/A | N/A | 1,114 | 53,427 | 48,492 |
| | F5 Networks Inc | N/A | N/A | 774 | 82,118 | 82,137 |
| | Flextronics Intl Ltd | N/A | N/A | 10,161 | 83,134 | 57,511 |
| | Fmc Technologies Inc | N/A | N/A | 1,562 | 36,807 | 81,583 |
| | Google Inc-Cl A | N/A | N/A | 237 | 64,088 | 153,078 |
| | Grainger W W Inc | N/A | N/A | 415 | 41,694 | 77,684 |
| | Halliburton Co | N/A | N/A | 1,827 | 61,261 | 63,050 |
| | Hess Corporation | N/A | N/A | 1,031 | 66,411 | 58,561 |
| | Honeywell Intl Inc | N/A | N/A | 1,197 | 42,326 | 65,057 |
| | Hospira Inc | N/A | N/A | 1,443 | 51,337 | 43,824 |
| | Illumina Inc | N/A | N/A | 1,668 | 66,324 | 50,841 |
| | Ingersoll-Rand Plc | N/A | N/A | 1,322 | 40,993 | 40,281 |
| | Intercontinental Exchange Inc | N/A | N/A | 544 | 40,710 | 65,579 |
| | Intuitive Surgical Inc | N/A | N/A | 193 | 19,854 | 89,361 |
| | Kbr Inc | N/A | N/A | 1,544 | 28,960 | 43,031 |
| | Las Vegas Sands | N/A | N/A | 1,439 | 36,182 | 61,488 |
| | Medtronic Inc | N/A | N/A | 1,861 | 60,131 | 71,183 |
| | Metlife Inc | N/A | N/A | 1,976 | 70,415 | 61,612 |
| | Mosaic Co/The | N/A | N/A | 1,085 | 69,728 | 54,717 |
| | National-Oilwell Inc | N/A | N/A | 1,949 | 89,028 | 132,513 |
| | Navistar Intl Corp New | N/A | N/A | 1,071 | 50,211 | 40,569 |
| | Netflix Com Inc | N/A | N/A | 323 | 65,132 | 22,381 |

RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC.
AND ITS SUBSIDIARIES AND AFFILIATES

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2011
EIN 14-1439595 PLAN NO. 001

Form 5500, Schedule H, Line 4i

| (a) | (b) | (c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value | | | (d) | (e) |
|---|---|---|---|---|---|---|
| | Identity of Issue, Borrower, Lessor, or Similar Party | Rate of Interest | Maturity Date | Par/Maturity Value or Shares | Cost | Current Value |
| | Nike Inc Class B | N/A | N/A | 873 | 51,233 | 84,131 |
| | Norfolk Southern Corp | N/A | N/A | 606 | 23,246 | 44,153 |
| | Nyse Euronext Inc | N/A | N/A | 1,590 | 43,307 | 41,499 |
| | On Semiconductor Corp | N/A | N/A | 5,953 | 45,575 | 45,957 |
| | Opentable Inc | N/A | N/A | 374 | 37,290 | 14,635 |
| | Praxair Inc | N/A | N/A | 600 | 54,378 | 64,140 |
| | Priceline.Com Inc | N/A | N/A | 153 | 75,512 | 71,560 |
| | Prudential Finl Inc | N/A | N/A | 873 | 45,358 | 43,755 |
| | Qualcomm Inc | N/A | N/A | 2,296 | 91,261 | 125,591 |
| | Regeneron Pharmaceuticals Inc | N/A | N/A | 417 | 24,020 | 23,114 |
| | Royal Dutch-Adr A | N/A | N/A | 928 | 63,878 | 67,828 |
| | Salesforce.Com | N/A | N/A | 1,281 | 63,720 | 129,970 |
| | Schlumberger Ltd | N/A | N/A | 1,203 | 84,384 | 82,177 |
| | Southwestern Energy Co | N/A | N/A | 1,506 | 53,428 | 48,102 |
| | Starbucks Corp | N/A | N/A | 2,013 | 59,064 | 92,618 |
| | Target Corp | N/A | N/A | 1,234 | 60,242 | 63,206 |
| | Teva Pharmaceutical Inds Ltd Adr | N/A | N/A | 1,114 | 51,997 | 44,961 |
| | Time Warner Inc | N/A | N/A | 1,297 | 34,323 | 46,874 |
| | Unilever N V -Ny Shares | N/A | N/A | 1,248 | 31,200 | 42,894 |
| | Union Pac Corp | N/A | N/A | 444 | 25,485 | 47,037 |
| | Visa Inc-Class A | N/A | N/A | 1,910 | 127,730 | 193,922 |
| | Vodafone Group Adr | N/A | N/A | 2,302 | 64,452 | 64,525 |
| | Western Union-Wi | N/A | N/A | 3,393 | 48,294 | 61,956 |
| | Willis Group Holdins Plc | N/A | N/A | 1,153 | 27,523 | 44,736 |
| | TOTAL COMMON EQUITY SECURITIES | | | | 3,636,191 | 4,510,673 |
| | COLLECTIVE TRUST FUNDS | | | | | |
| * | FSTC Core Fixed Income Fund | N/A | N/A | 108,824.0500 | 5,481,563 | 6,706,713 |
| * | FSTC Emerging Markets Index Fd Institutional | N/A | N/A | 219,514.2000 | 2,179,462 | 2,074,182 |
| * | FSTC Equity Index Growth Fund | N/A | N/A | 15,832.9200 | 364,286 | 389,796 |
| * | FSTC Equity Index Value Fund | N/A | N/A | 42,564.8900 | 820,439 | 909,065 |
| * | FSTC International Equity Fund | N/A | N/A | 107,494.9400 | 1,879,073 | 1,835,498 |
| * | FSTC Large Cap Growth Equity Fund | N/A | N/A | 3,326.2100 | 388,963 | 389,790 |
| * | FSTC Small Cap Growth Equity Fund | N/A | N/A | 2,516.0200 | 354,076 | 386,950 |
| * | FSTC Small Cap Value Equity Fund | N/A | N/A | 13,124.7500 | 291,107 | 387,520 |
| | TOTAL COLLECTIVE TRUST FUNDS | | | | 11,758,969 | 13,079,514 |
| | TOTAL ASSETS HELD FOR INVESTMENT PURPOSES | | | | $ 15,452,358 | $ 17,647,385 |

* Represents a party-in-interest (First State Trust Company)

RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC.
AND ITS SUBSIDIARIES AND AFFILIATES

SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2011
EIN 14-1439595 PLAN NO. 001

Form 5500, Schedule H, Line 4j

| (a) | (b) Description of Asset | (c) Purchase Price | (d) Selling Price | (e) Lease Rental | (f) Expense Incurred With Transaction | (g) Cost of Asset | (h) Current Value of Asset on Transaction Date | (i) Gain or (Loss) |
|---|---|---|---|---|---|---|---|---|
| | Northern Instl Diversified Assets-SW | $ 2,449,269 | $ 2,484,020 | N/A | N/A | $ 2,484,020 | $ 2,484,020 | $ - |
| * | FSTC Core Fixed Income Fund | 1,394,963 | 1,941,486 | N/A | N/A | 1,578,843 | 1,941,486 | 362,643 |
| * | FSTC Equity Index Value Fund | 714,405 | 852,184 | N/A | N/A | 719,272 | 852,184 | 132,912 |
| * | FSTC International Equity Fund | 1,056,845 | 1,070,032 | N/A | N/A | 1,013,332 | 1,070,032 | 56,700 |

* Represents a party-in-interes (First State Trust Company)

# RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC., AND ITS SUBSIDIARIES AND AFFILIATES

## FINANCIAL STATEMENTS
## FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC., AND ITS SUBSIDIARIES AND AFFILIATES

FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

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*Ennis, Prezioso & Company, LLC*
*Certified Public Accountants*

*William Ennis (N.J. & N.Y.)*
*John Prezioso (N.J.)*

*739 Palisade Avenue*
*Cliffside Park, NJ 07010*

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**INDEPENDENT AUDITORS' REPORT**

Board of Trustees
Retirement Plan for Employees of Kolmar
Laboratories, Inc., and its Subsidiaries and Affiliates

We were engaged to audit the financial statements and supplemental schedules of the Retirement Plan for Employees of Kolmar Laboratories, Inc., and its Subsidiaries and Affiliates as of December 31, 2011 and 2010, and for the years then ended as listed in the accompanying table of contents. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by First State Trust Company, 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, 2011 and 2010, 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 further discussed in Note 11 to the financial statements, the plan sponsor has made application to the Pension Benefit Guarantee Corporation for a distress termination of the Plan.

Ennis, Prezioso & Company, LLC

Cliffside Park, New Jersey
July 31, 2012

RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC., AND ITS SUBSIDIARIES AND AFFILIATES

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2011 AND 2010

ASSETS

| | 2011 | 2010 |
|---|---|---|
| Investments at Fair Value (Schedule I) | | |
| Equity Securities | $ 4,510,673 | $ 4,857,624 |
| Collective Trust Funds | 13,079,514 | 13,431,103 |
| Money Market Funds | 57,198 | 91,949 |
| Total Investments | 17,647,385 | 18,380,676 |
| Receivables | | |
| Employer Contributions | 952,357 | 535,107 |
| Accrued Investment Income | 3,729 | 2,623 |
| Due from Broker for Securities Sold | 111,178 | 112,142 |
| Total Receivables | 1,067,264 | 649,872 |
| TOTAL ASSETS | 18,714,649 | 19,030,548 |

LIABILITIES AND NET ASSETS AVAILABLE FOR BENEFITS

| | | |
|---|---|---|
| Liabilities | | |
| Accrued Expenses | 29,122 | 34,369 |
| TOTAL LIABILITIES | 29,122 | 34,369 |
| NET ASSETS AVAILABLE FOR BENEFITS | $ 18,685,527 | $ 18,996,179 |

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

RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC., AND ITS SUBSIDIARIES AND AFFILIATES

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

| | 2011 | 2010 |
|---|---|---|
| Additions to Net Assets Attributed to: | | |
| Investment Income | | |
| Net Appreciation (Depreciation) in Fair Value of Investments | $ (198,862) | $ 2,101,282 |
| Interest Income | 60 | 67 |
| Dividend Income | 54,121 | 50,465 |
| Net Investment Income (Loss) | (144,681) | 2,151,814 |
| Employer Contributions | 1,513,437 | 808,935 |
| Total Additions | 1,368,756 | 2,960,749 |
| Deductions from Net Assets Attributed to: | | |
| Benefits Paid Directly to Participants | 1,352,539 | 1,313,739 |
| Administrative Expenses | 326,869 | 323,685 |
| Total Deductions | 1,679,408 | 1,637,424 |
| Net Increase (Decrease) in Net Assets Available for Benefits | (310,652) | 1,323,325 |
| Net Assets Available for Benefits | | |
| Beginning of Year | 18,996,179 | 17,672,854 |
| END OF YEAR | $ 18,685,527 | $ 18,996,179 |

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

## (1) DESCRIPTION OF THE PLAN

The accompanying summarized description of the Retirement Plan for Employees of Kolmar Laboratories, Inc. (the "Company"), and its Subsidiaries and Affiliates (the "Plan") is intended only to highlight some of the features of the Plan. Participants should refer to the plan document for a more complete description of the Plan's provisions.

- General

  The Plan is a non-contributory, defined benefit pension plan sponsored by the Company. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

  First State Trust Company ("FSTC") is the Plan's Trustee and custodian of the Plan's assets.

- Pension Benefits

  Under the terms of the Plan, employees are eligible for participation upon attaining age 21 and completing one year (1,000 hours) of credited service. Benefits are generally paid in the form of a life annuity payable monthly. When the present value of the benefit is $5,000 or less, eligible participants will receive a lump-sum actuarial equivalent of the benefit in lieu of any other payments. Participants with at least 5 years of participation become eligible for monthly benefits at the normal retirement age of 65, or reduced monthly benefits at the early retirement age of 55. Participants who terminate their employment after periods of service equal to five or more years, or after attaining age 55, will receive specified retirement income benefits at their retirement date.

  During the year ended December 31, 2003 the Plan was amended effective January 1, 2004 to not allow any new participants to enter the Plan and to stop all future benefit accruals of current participants. Years of benefit service, compensation, covered compensation, and any other applicable benefit accrual service or compensation earned after December 31, 2003 shall not count for purposes of calculating any accrued benefit under the Plan.

(2) SIGNIFICANT ACCOUNTING POLICIES AND INFORMATION

This summary of significant accounting policies and information of Retirement Plan for Employees of Kolmar Laboratories, Inc., and its Subsidiaries and Affiliates is presented to assist in understanding the Plan's financial statements. The financial statements and notes are representations of the Plan's trustees, who are responsible for their integrity and objectivity. These accounting policies conform to U.S. generally accepted accounting principles and have been consistently applied in the preparation of these financial statements.

- Method of Accounting

  The accounting records of the Plan are maintained on the accrual basis.

- Investment Valuation and Income Recognition

  Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer liability in an orderly transaction between market participants at the measurement date. See Note 8 for a discussion of fair value measurements.

  Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the plan's gains and losses on investments bought and sold as well as held during the year.

  The Fund follows Financial Accounting Standards Board Accounting Standards Update (ASU) 2009-12, Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent). ASU 2009-12 amended Accounting Standards Codification 820 to allow entities to use net asset value (NAV) per share (or its equivalent), as a practical expedient, to measure fair value when the investment does not have a readily determinable fair value and the NAV is calculated in a manner consistent with investment company accounting. The Fund adopted the guidance in ASU 2009-12 and has used the practical expedient to measure the fair value of investments within the scope of this guidance. ASU 2009-12 requires enhanced disclosures about the nature and risks of investments within its scope. Refer to Note 9 for such disclosures.

(2) SIGNIFICANT ACCOUNTING POLICIES AND INFORMATION - (Continued)

- Tax Status

  The Internal Revenue Service has determined and informed the Company by letter dated July 2, 2012 that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

- Estimates

  The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

- Administrative Expenses

  Substantially all administrative expenses are paid by the Plan. The balance of such expenses are paid by the Company. The Company provides certain administrative services to the Plan at no cost to the Plan.

- Accounting for Uncertainty in Income Taxes

  In accordance with guidance issued by the Financial Accounting Standards Board (FASB) on accounting for uncertainty in income taxes, management has evaluated the Plan's tax position and concluded that the Plan has maintained its tax exempt status and has taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. Management believes that the Plan is no longer subject to income tax examinations by the U.S. federal, state, or local tax authorities for years before 2008.

- Subsequent Events

  Fund management has evaluated subsequent events for potential recognition or disclosure through July 31, 2012, the date the financial statements were available to be issued. See Note 11 for a discussion of subsequent event noted.

(3) INVESTMENT INFORMATION CERTIFIED BY TRUSTEE (UNAUDITED)

The Plan's assets are held by a trust fund administered by the trustee. The following is a summary of assets (at fair value) and changes in assets certified as complete and accurate by the trustee as of and for the years ended December 31, 2011 and 2010. Investments that represent 5% or more of the Plan's total assets are separately identified.

| Description | 2011 | 2010 |
|---|---|---|
| Investments at Fair Value | | |
| Equity Securities | $ 4,510,673 | $ 4,857,624 |
| Collective Trust Funds | | |
| FSTC Core Fixed Income Fund | 6,706,713 | 6,851,985 |
| FSTC International Equity Fund | 1,835,498 | 1,872,034 |
| FSTC Emerging Markets Index Fund | 2,074,182 | 2,168,523 |
| Other | 2,463,121 | 2,538,561 |
| Money Market Funds | 57,198 | 91,949 |
| Total Investments at Fair Value | $ 17,647,385 | $ 18,380,676 |

During the years ended December 31, 2011 and 2010 the Plan's investments (including investments bought, sold, and held during the period) appreciated (depreciated) in value as follows:

Net Appreciation (Depreciation) in Fair Value

| | 2011 | 2010 |
|---|---|---|
| Equity Securities | $ (134,285) | $ 851,082 |
| Collective Trust Funds | (64,577) | 1,250,200 |
| Net Appreciation (Depreciation) in Fair Value of Investments | $ (198,862) | $ 2,101,282 |

Other additions and deductions to the Plan's assets during the years ended December 31, 2011 and 2010 were as follows:

| | 2011 | 2010 |
|---|---|---|
| Interest Income | $ 60 | $ 67 |
| Dividend Income | 54,121 | 50,465 |
| Investment Expenses | 150,945 | 144,806 |
| Benefits Paid Directly to Participants | 1,352,539 | 1,313,739 |
| Administrative Expenses | 175,924 | 178,879 |

(4) RISKS AND UNCERTAINTIES

The Plan's assets are invested in various securities and shares of common and collective funds. These investments are exposed to various risks, such as, interest rate, market, and credit. 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 effect the amounts reported in the statements of net assets available for benefits and statements of changes in net assets available for benefits.

(5) ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments that are attributable under the Plan's provisions to the services employees have rendered through the valuation date, which is as of January 1, 2011. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on the number of years of credited service and reported compensation.

The actuarial present value of accumulated plan benefits is determined by the Plan's independent actuary and is calculated by applying actuarial assumptions to 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.

Calculations of the present value of accumulated benefits were made using the unit credit cost method. The significant actuarial assumptions used in determining the actuarial present value of accumulated plan benefits were as follows.

| | |
|---|---|
| Interest Rate | 8.00% |
| Mortality Table | Males - RP 2000 system table with floating Scale AA projections for males<br>Females - RP 2000 system table with floating Scale AA projections for females |
| Withdrawal Rates | Age 25 - 5.29%<br>Age 40 - 4.19%<br>Age 55 - 0.94% |
| Assumed Retirement Age | Age 65 |
| Marriage Rates | Percentage married - 100%. Males are assumed to be 3 years older than their spouse. |

(5) ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS - (Continued)

Actuarial Cost Method - The actuarial cost method used for determining the plan's ERISA funding requirements is the unit credit method. Under this method, an accrued benefit is determined at each active participant's assumed retirement age based on compensation and service at both the beginning and the end of the current year. The plan's normal cost is the sum of the present value of the excess of each active participant's accrued benefit at the end of the current year over that at the beginning of the current year. The plan's accrued liability is the sum of (a) the present value of each active participant's accrued benefit at the beginning of the current year plus (b) the present value of each inactive participant's future benefits.

Asset Valuation Method - The Actuarial Value of Assets used for determining the plan's ERISA funding requirements is equal to the Adjusted Market Value of Assets minus a decreasing fraction of the investment gain or loss for each of the two immediate preceding plan years, but it cannot be less than 90% nor more than 110% of the Adjusted Market Value of Assets. The expected investment return for a plan year is based on the lesser of the expected rate of return on plan assets (currently 8% per year) or the applicable statutory interest rate for the year.

Changes in Assumptions
Disabled mortality and mortality for Accounting Standards Codification Topic 960 are identical to the assumptions for the Pension Protection Act of 2006 liabilities.

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

The actuarial present value of accumulated plan benefits as of January 1, 2011 was as follows:

| | |
|---|---|
| Vested Benefits | |
| Participants Currently Receiving Payment | $ 10,139,693 |
| Other Participants | 9,927,561 |
| Total Vested Benefits | 20,067,254 |
| Nonvested Benefits | 40,560 |
| Actuarial Present Value of Accumulated Plan Benefits | $ 20,107,814 |

(5) ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS - (Continued)

The changes in the actuarial present value of accumulated plan benefits for the year ended January 1, 2011 were as follows

| | |
|---|---|
| Actuarial Present Value of Accumulated Plan Benefits Beginning of Year | $ 19,912,116 |
| Increase (Decrease) During the Year Attributable to: | |
| Reduction in Discount Period | 1,541,286 |
| Benefits Paid | (1,313,739) |
| Actuarial Gains and (Losses) | (31,849) |
| Net Increase (Decrease) | 195,698 |
| Actuarial Present Value of Accumulated Plan Benefits End of Year | $ 20,107,814 |

(6) FUNDING POLICY

The Company makes contributions to the Plan as determined by the Plan's independent actuary in amounts that meet or exceed the minimum funding requirements of ERISA. Contributions for 2011 and 2010 were $1,513,437 and $808,935, respectively. The Plan met the minimum funding requirements of ERISA as of December 31, 2011. The plan's actuary has certified that the Adjusted Funding Target Attainment Percentage ("AFTAP") for the plan was 70.44% as of January 1, 2011. AFTAP is the ratio of the plan's adjusted assets to its adjusted funding target (100% of the present value of all benefit liabilities accrued to date).

(7) PLAN TERMINATION

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. See Note 11 regarding the plan sponsors' application for a distress termination with the Pension Benefit Guarantee Corporation.

In the event the Plan terminates, the net assets of the Plan will be allocated as prescribed by ERISA and its related regulations. Upon termination, the employees become vested in the present value of their accrued benefit, to the extent funded, and benefits will be distributed in the following order:

(7) PLAN TERMINATION - (Continued)

- Monthly benefits former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination.
- All other vested benefits insured by the Pension Benefit Guaranty Corporation ("PBGC"), up to specified limitations. The PBGC is a government agency established under ERISA.
- All other vested retirement benefits under the Plan not insured by the PBGC.
- All nonvested benefits.

As mentioned above, certain benefits under the Plan are insured by the PBGC if the Plan terminates. 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 the level in effect on the date of the Plan's termination. However, there is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees.

If the Plan terminates at some future time, participant benefits will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits and may also depend on the level of benefits guaranteed by the PBGC.

(8) FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ASC 820, *Fair Value Measurements and Disclosures* (formerly FAS 157 Fair Value Measurements), establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described as follows:

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

(8) FAIR VALUE MEASUREMENTS (CONTINUED)

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

Following is a description of the valuation methodologies used for assets at fair value. There have been no changes in the methodologies used at December 31, 2011 and 2010.

Money Market Funds: Valued using cost which approximates fair value.

Equities: Valued at the closing price reported in the active market in which the individual security is traded.

Collective Trust Funds: Valued at the net asset value ("NAV") of shares held by the Plan at year-end based upon the fair value of the underlying investments. The Plan's investments in the First State Trust Company Collective Trust Funds ("CTF") are valued at NAV as provided by the administrator of the CTFs. The NAV is an input other that quoted market price that is observable. Therefore, the CTFs are classified within level 2 of the valuation hierarchy.

The following are additional disclosures applicable to all of the Plan's investments in the First State Trust Company CTFs:

| | |
|---|---|
| • Redemption Frequency | Daily |
| • Redemption Notice Period | None, except 5 business days for redemption of entire position |
| • Unfunded Commitment | None |

(8) FAIR VALUE MEASUREMENTS (CONTINUED)

The objective of each of the First State Trust Company CTFs held by the Plan as of December 31, 2011 and 2010 is as follows:

Emerging Markets Index Fund - The objective of the Emerging Markets Index Fund (the "Fund") is to match the total return performance of Morgan Stanley Capital International (MSCI) Emerging Markets Index by investing in a BlackRock collective trust fund, which invests in stocks that make up the MSCI Emerging Markets Index. The Fund's ability to replicate the performance of the MSCI Emerging Markets Index will depend to some extent on the size and timing of cash flows into and out of the Fund as well as Fund expenses.

Large Cap Growth Equity Fund - The objective of the Large Cap Growth Equity Fund (the "Fund") is to provide a long-term growth of capital. This is achieved by investing primarily in common stocks of large capitalization U.S. companies with market capitalizations greater than $2 billion.

Small Cap Growth Equity Fund - The objective of the Small Cap Growth Equity Fund (the "Fund") is to provide capital appreciation by investing primarily in a diversified portfolio of relatively small to medium size companies with a high earnings growth potential. The weighted average market capitalization will generally not exceed $2 billion.

International Equity Fund - The objective of the International Equity Fund (the "Fund") is to provide capital appreciation by investing primarily in common stocks and other equity securities of foreign companies as evidenced by ordinary shares and American Depository Receipts (ADR's).

Equity Index Value Fund - The objective of the Equity Index Value Fund (the "Fund") is to match the total return performance of the Standard and Poor's (S&P) 500/BARRA Value Index by investing in a BlackRock collective trust fund, which replicates the S&P 500/BARRA Value Index. The Fund's ability to replicate the performance of the S&P 500/BARRA Value Index will depend to some extent on the size and timing of cash flows into and out of the Fund and Fund expenses. The S&P 500/BARRA Value Index contains stocks from within the S&P 500 Index that exhibit value characteristics. Companies in the Value Index generally have lower than average price/book values and above-average dividend yields.

Core Fixed Income Fund - The objective of the Core Fixed Income Fund (the "Fund") is to achieve total return consistent with the preservation of capital by investing primarily in investment grade U.S. corporate and government fixed income securities, which include investments in mortgage-backed and asset-backed securities.

(8) FAIR VALUE MEASUREMENTS (CONTINUED)

Equity Index Growth Fund - The objective of the Equity Index Growth Fund (the "Fund") is to match the total return performance of the Standard and Poor's (S&P) 500/BARRA Growth Index by investing in a BlackRock collective trust fund, which replicates the S&P 500/BARRA Growth Index. The Fund's ability to replicate the performance of the S&P 500/BARRA Growth Index will depend to some extent on the size and timing of cash flows into and out of the Fund and Fund expenses. The S&P 500/BARRA Growth Index contains stocks from within the S&P 500 Index that exhibit growth characteristics such as an above average price/book value and lower dividend yields.

Small Cap Value Equity Fund - The objective of the Small Cap Value Equity Fund (the "Fund") is to provide capital appreciation by investing primarily in a diversified portfolio of relatively small to medium size companies. The weighted average market capitalization will generally not exceed $2 billion.

The valuation methods used 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 fair value of certain financial instruments could result in a different fair value measurement at the valuation date.

The following tables sets forth by level, within the fair value hierarchy, of the plan's investment assets at fair value as of December 31, 2011 and 2010:

| Assets at Fair Value as of December 31, 2011 | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| Equity Securities | | | | |
| Basic Materials | $ 860,686 | $ - | $ - | $ 860,686 |
| Consumer Goods | 290,482 | - | - | 290,482 |
| Financial | 392,313 | - | - | 392,313 |
| Healthcare | 670,706 | - | - | 670,706 |
| Industrial Goods | 153,830 | - | - | 153,830 |
| Services | 1,068,242 | - | - | 1,068,242 |
| Technology | 1,074,414 | - | - | 1,074,414 |
| Total Equity Securities | 4,510,673 | - | - | 4,510,673 |
| Collective Trust Funds | | | | |
| Equities | - | 6,372,801 | - | 6,372,801 |
| Bonds | - | 6,706,713 | - | 6,706,713 |
| Total Collective Trust Funds | - | 13,079,514 | - | 13,079,514 |
| Money Market Funds | 57,198 | - | - | 57,198 |
| Total Assets at Fair Value | $ 4,567,871 | $ 13,079,514 | $ - | $ 17,647,385 |

(8) FAIR VALUE MEASUREMENTS (CONTINUED)

| | Assets at Fair Value as of December 31, 2010 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Equity Securities | | | | |
| Basic Materials | $ 956,957 | $ - | $ - | $ 956,957 |
| Consumer Goods | 330,145 | - | - | 330,145 |
| Financial | 477,353 | - | - | 477,353 |
| Healthcare | 740,403 | - | - | 740,403 |
| Industrial Goods | 96,007 | - | - | 96,007 |
| Services | 1,102,817 | - | - | 1,102,817 |
| Technology | 1,153,942 | - | - | 1,153,942 |
| Total Equity Securities | 4,857,624 | - | - | 4,857,624 |
| Collective Trust Funds | | | | |
| Equities | - | 6,579,118 | - | 6,579,118 |
| Bonds | - | 6,851,985 | - | 6,851,985 |
| Total Collective Trust Funds | - | 13,431,103 | - | 13,431,103 |
| Money Market Funds | 91,949 | - | - | 91,949 |
| Total Assets at Fair Value | $ 4,949,573 | $ 13,431,103 | $ - | $ 18,380,676 |

(9) PARTY-IN-INTEREST TRANSACTION

The Plan's investments in collective trust funds are managed by First State Trust Company and recordkeeping services are provided by First State Trust Company. First State Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Usual and customary fees were paid by the Plan for the investment management and recordkeeping services.

(10) LEGAL MATTERS

According to the Plan's Trustees and legal counsel, the Fund is not a party to any litigation the outcome of which would have a material effect on these financial statements.

(11) SUBSEQUENT EVENT

On June 22, 2012, the plan sponsor filed Notice of Intent to Terminate ("NOIT") with the Pension Benefit Guarantee Corporation ("PBGC") for a distress termination of the Plan to be effective June 30, 2012. As of the date of these financial statements, the PBGC has not notified the sponsor as to whether the NOIT complies with the law and regulations. A distress termination of the Plan would result in the transfer of Plan assets and liabilities to the PBGC.

RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC. AND ITS SUBSIDIARIES AND AFFILIATES

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2011
EIN 14-1439595 PLAN NO. 001

Form 5500, Schedule H, Line 4i

| (a) | (b) | (c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value | | | (d) | (e) |
|---|---|---|---|---|---|---|
| | Identity of Issue, Borrower, Lessor, or Similar Party | Rate of Interest | Maturity Date | Par/Maturity Value or Shares | Cost | Current Value |
| | MONEY MARKET FUNDS | | | | | |
| | Northern Instl Diversified Assets-SW | Varies | N/A | 57,198 | $ 57,198 | $ 57,198 |
| | TOTAL MONEY MARKET FUNDS | | | | 57,198 | 57,198 |
| | COMMON EQUITY SECURITIES | | | | | |
| | Abbott Labs | N/A | N/A | 918 | 42,456 | 51,619 |
| | Ace Limited | N/A | N/A | 681 | 34,257 | 47,752 |
| | Aetna U S Healthcare Inc | N/A | N/A | 1,689 | 59,164 | 71,259 |
| | Alexion Pharmaceuticals Inc | N/A | N/A | 1,374 | 47,498 | 98,241 |
| | Allergan Inc | N/A | N/A | 919 | 41,825 | 80,633 |
| | Amazon Com Inc | N/A | N/A | 763 | 53,535 | 132,075 |
| | Apache Corp | N/A | N/A | 638 | 61,899 | 57,790 |
| | Apple Computer Inc | N/A | N/A | 449 | 33,935 | 181,845 |
| | Applied Matls Inc | N/A | N/A | 6,040 | 74,200 | 64,688 |
| | Archer Daniels Midland Co | N/A | N/A | 2,329 | 72,187 | 66,609 |
| | Asml Holding N.V. Adr | N/A | N/A | 1,616 | 52,461 | 67,533 |
| | Baker Hughes Inc | N/A | N/A | 759 | 41,527 | 36,918 |
| | Bank Of New York Mellon Corp | N/A | N/A | 2,117 | 57,361 | 42,149 |
| | Baxter Intl Inc | N/A | N/A | 923 | 52,437 | 45,670 |
| | Ch Robinson | N/A | N/A | 593 | 42,263 | 41,380 |
| | Charles Schwab Corp | N/A | N/A | 4,017 | 69,190 | 45,231 |
| | Chevron Corporation | N/A | N/A | 523 | 35,787 | 55,647 |
| | Coach Inc | N/A | N/A | 922 | 55,951 | 56,279 |
| | Cooper Industries Plc | N/A | N/A | 857 | 32,196 | 46,407 |
| | Corning Inc | N/A | N/A | 3,123 | 58,128 | 40,537 |
| | CVS Caremark Corp | N/A | N/A | 1,689 | 51,812 | 68,877 |
| | Devon Energy Corporation New | N/A | N/A | 930 | 58,951 | 57,660 |
| | Eaton Corp | N/A | N/A | 1,114 | 53,427 | 48,492 |
| | F5 Networks Inc | N/A | N/A | 774 | 82,118 | 82,137 |
| | Flextronics Intl Ltd | N/A | N/A | 10,161 | 83,134 | 57,511 |
| | Fmc Technologies Inc | N/A | N/A | 1,562 | 36,807 | 81,583 |
| | Google Inc-Cl A | N/A | N/A | 237 | 64,088 | 153,078 |
| | Grainger W W Inc | N/A | N/A | 415 | 41,694 | 77,684 |
| | Halliburton Co | N/A | N/A | 1,827 | 61,261 | 63,050 |
| | Hess Corporation | N/A | N/A | 1,031 | 66,411 | 58,561 |
| | Honeywell Intl Inc | N/A | N/A | 1,197 | 42,326 | 65,057 |
| | Hospira Inc | N/A | N/A | 1,443 | 51,337 | 43,824 |
| | Illumina Inc | N/A | N/A | 1,668 | 66,324 | 50,841 |
| | Ingersoll-Rand Plc | N/A | N/A | 1,322 | 40,993 | 40,281 |
| | Intercontinental Exchange Inc | N/A | N/A | 544 | 40,710 | 65,579 |
| | Intuitive Surgical Inc | N/A | N/A | 193 | 19,854 | 89,361 |
| | Kbr Inc | N/A | N/A | 1,544 | 28,960 | 43,031 |
| | Las Vegas Sands | N/A | N/A | 1,439 | 36,182 | 61,488 |
| | Medtronic Inc | N/A | N/A | 1,861 | 60,131 | 71,183 |
| | Metlife Inc | N/A | N/A | 1,976 | 70,415 | 61,612 |
| | Mosaic Co/The | N/A | N/A | 1,085 | 69,728 | 54,717 |
| | National-Oilwell Inc | N/A | N/A | 1,949 | 89,028 | 132,513 |
| | Navistar Intl Corp New | N/A | N/A | 1,071 | 50,211 | 40,569 |
| | Netflix Com Inc | N/A | N/A | 323 | 65,132 | 22,381 |

The accompanying notes are an integral part of these schedules.

RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC.
AND ITS SUBSIDIARIES AND AFFILIATES

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2011
EIN 14-1439595 PLAN NO. 001

Form 5500, Schedule H, Line 4i

| (a) | (b) | (c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value | | | (d) | (e) |
|---|---|---|---|---|---|---|
| | Identity of Issue, Borrower, Lessor, or Similar Party | Rate of Interest | Maturity Date | Par/Maturity Value or Shares | Cost | Current Value |
| | Nike Inc Class B | N/A | N/A | 873 | 51,233 | 84,131 |
| | Norfolk Southern Corp | N/A | N/A | 606 | 23,246 | 44,153 |
| | Nyse Euronext Inc | N/A | N/A | 1,590 | 43,307 | 41,499 |
| | On Semiconductor Corp | N/A | N/A | 5,953 | 45,575 | 45,957 |
| | Opentable Inc | N/A | N/A | 374 | 37,290 | 14,635 |
| | Praxair Inc | N/A | N/A | 600 | 54,378 | 64,140 |
| | Priceline.Com Inc | N/A | N/A | 153 | 75,512 | 71,560 |
| | Prudential Finl Inc | N/A | N/A | 873 | 45,358 | 43,755 |
| | Qualcomm Inc | N/A | N/A | 2,296 | 91,261 | 125,591 |
| | Regeneron Pharmaceuticals Inc | N/A | N/A | 417 | 24,020 | 23,114 |
| | Royal Dutch-Adr A | N/A | N/A | 928 | 63,878 | 67,828 |
| | Salesforce.Com | N/A | N/A | 1,281 | 63,720 | 129,970 |
| | Schlumberger Ltd | N/A | N/A | 1,203 | 84,384 | 82,177 |
| | Southwestern Energy Co | N/A | N/A | 1,506 | 53,428 | 48,102 |
| | Starbucks Corp | N/A | N/A | 2,013 | 59,064 | 92,618 |
| | Target Corp | N/A | N/A | 1,234 | 60,242 | 63,206 |
| | Teva Pharmaceutical Inds Ltd Adr | N/A | N/A | 1,114 | 51,997 | 44,961 |
| | Time Warner Inc | N/A | N/A | 1,297 | 34,323 | 46,874 |
| | Unilever N V -Ny Shares | N/A | N/A | 1,248 | 31,200 | 42,894 |
| | Union Pac Corp | N/A | N/A | 444 | 25,485 | 47.037 |
| | Visa Inc-Class A | N/A | N/A | 1,910 | 127,730 | 193,922 |
| | Vodafone Group Adr | N/A | N/A | 2,302 | 64,452 | 64,525 |
| | Western Union-Wi | N/A | N/A | 3,393 | 48,294 | 61,956 |
| | Willis Group Holdins Plc | N/A | N/A | 1,153 | 27,523 | 44,736 |
| | TOTAL COMMON EQUITY SECURITIES | | | | 3,636,191 | 4,510,673 |
| | COLLECTIVE TRUST FUNDS | | | | | |
| * | FSTC Core Fixed Income Fund | N/A | N/A | 108,824.0500 | 5,481,563 | 6,706,713 |
| * | FSTC Emerging Markets Index Fd Institutional | N/A | N/A | 219,514.2000 | 2,179,462 | 2,074,182 |
| * | FSTC Equity Index Growth Fund | N/A | N/A | 15,832.9200 | 364,286 | 389,796 |
| * | FSTC Equity Index Value Fund | N/A | N/A | 42,564.8900 | 820,439 | 909,065 |
| * | FSTC International Equity Fund | N/A | N/A | 107,494.9400 | 1,879,073 | 1,835,498 |
| * | FSTC Large Cap Growth Equity Fund | N/A | N/A | 3,326.2100 | 388,963 | 389,790 |
| * | FSTC Small Cap Growth Equity Fund | N/A | N/A | 2,516.0200 | 354,076 | 386,950 |
| * | FSTC Small Cap Value Equity Fund | N/A | N/A | 13,124.7500 | 291,107 | 387,520 |
| | TOTAL COLLECTIVE TRUST FUNDS | | | | 11,758,969 | 13,079,514 |
| | TOTAL ASSETS HELD FOR INVESTMENT PURPOSES | | | | $ 15,452,358 | $ 17,647,385 |

* Represents a party-in-interest (First State Trust Company)

The accompanying notes are an integral part of these schedules.

RETIREMENT PLAN FOR EMPLOYEES OF KOLMAR LABORATORIES, INC.
AND ITS SUBSIDIARIES AND AFFILIATES

SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2011
EIN 14-1439595 PLAN NO. 001

Form 5500, Schedule H, Line 4j

| (a) | (b) Description of Asset | (c) Purchase Price | (d) Selling Price | (e) Lease Rental | (f) Expense Incurred With Transaction | (g) Cost of Asset | (h) Current Value of Asset on Transaction Date | (i) Gain or (Loss) |
|---|---|---|---|---|---|---|---|---|
| | Northern Instl Diversified Assets-SW | $ 2,449,269 | $ 2,484,020 | N/A | N/A | $ 2,484,020 | $ 2,484,020 | $ - |
| * | FSTC Core Fixed Income Fund | 1,394,963 | 1,941,486 | N/A | N/A | 1,578,843 | 1,941,486 | 362,643 |
| * | FSTC Equity Index Value Fund | 714,405 | 852,184 | N/A | N/A | 719,272 | 852,184 | 132,912 |
| * | FSTC International Equity Fund | 1,056,845 | 1,070,032 | N/A | N/A | 1,013,332 | 1,070,032 | 56,700 |

* Represents a party-in-interes (First State Trust Company)

The accompanying notes are an integral part of these schedules.

# SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

**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

**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: Retirement Plan for Employees of Kolmar Laboratories, Inc And Its

**B** Three-digit plan number (PN): 001

**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF: Kolmar Laboratories, Inc.

**D** Employer Identification Number (EIN): 14-1439595

**E** Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

**F** Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

## Part I Basic Information

**1** Enter the valuation date: Month 1 Day 1 Year 2011

| | | | | |
|---|---|---|---|---|
| **2** | Assets: | | | |
| | **a** Market value | | **2a** | 19,012,931 |
| | **b** Actuarial value | | **2b** | 17,644,668 |
| **3** | Funding target/participant count breakdown: | | (1) Number of participants | (2) Funding Target |
| | **a** For retired participants and beneficiaries receiving payment | **3a** | 516 | 12,791,062 |
| | **b** For terminated vested participants | **3b** | 410 | 6,753,179 |
| | **c** For active participants: | | | |
| | (1) Non-vested benefits | **3c(1)** | | 0 |
| | (2) Vested benefits | **3c(2)** | | 5,670,745 |
| | (3) Total active | **3c(3)** | 239 | 5,670,745 |
| | **d** Total | **3d** | 1,165 | 25,214,986 |
| **4** | If the plan is in at-risk status, check the box and complete lines (a) and (b) [X] | | | |
| | **a** Funding target disregarding prescribed at-risk assumptions | | **4a** | 25,047,670 |
| | **b** Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor | | **4b** | 25,884,251 |
| **5** | Effective interest rate | | **5** | 5.91 % |
| **6** | Target normal cost | | **6** | 0 |

**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** Ben D. Upchurch, Jr

Signature of actuary

10/04/2012
Date

Ben Upchurch
Type or print name of actuary

11-03820
Most recent enrollment number

Milliman, Inc.
Firm name

(206) 624-7970
Telephone number (including area code)

3424 Peachtree Road NE
Suite 1900
Atlanta GA 30326-1123
Address of the firm

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

## Part II Beginning of year carryover and prefunding balances

| | | (a) Carryover balance | (b) Prefunding balance |
|---|---|---|---|
| 7 | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) | 0 | 0 |
| 8 | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) | 0 | 0 |
| 9 | Amount remaining (line 7 minus line 8) | 0 | 0 |
| 10 | Interest on line 9 using prior year's actual return of _____% | | |
| 11 | Prior year's excess contributions to be added to prefunding balance: | | |
| | a Present value of excess contributions (line 38 from prior year) | | 0 |
| | b Interest on (a) using prior year's effective rate of 6.57% except as otherwise provided (see instructions) | | 0 |
| | c Total available at beginning of current plan year to add to prefunding balance | | 0 |
| | d Portion of (c) to be added to prefunding balance | | |
| 12 | Other reductions in balances due to elections or deemed elections | | |
| 13 | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) | 0 | 0 |

## Part III Funding percentages

| | | | |
|---|---|---|---|
| 14 | Funding target attainment percentage | 14 | 70.44 % |
| 15 | Adjusted funding target attainment percentage | 15 | 70.44 % |
| 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 | 79.01 % |
| 17 | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage. | 17 | 69.97 % |

## Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date (MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees | (a) Date (MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees |
|---|---|---|---|---|---|
| 04/15/2011 | 187,026 | | | | |
| 07/18/2011 | 187,026 | | | | |
| 10/14/2011 | 187,028 | | | | |
| 01/13/2012 | 187,028 | | | | |
| 09/15/2012 | 765,329 | | | | |
| | | | | | |
| | | | Totals • 18(b) | 1,513,437 | 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 contributions 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 | 1,414,300 |

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

| (1) 1st | (2) 2nd | (3) 3rd | (4) 4th |
|---|---|---|---|
| 0 | 0 | 0 | 0 |

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

**21** Discount rate:

**a** Segment rates:

| 1st segment: | 2nd segment: | 3rd segment: | |
|---|---|---|---|
| 2.94 % | 5.82 % | 6.46 % | ☐ N/A, full yield curve used |

**b** Applicable month (enter code) — **21b**: 0

**22** Weighted average retirement age — **22**: 65

**23** Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

## Part VI Miscellaneous items

**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

**27** If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment — **27**:

## Part VII Reconciliation of unpaid minimum required contributions for prior years

**28** Unpaid minimum required contributions for all prior years — **28**: 0

**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) — **29**: 0

**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) — **30**: 0

## Part VIII Minimum required contribution for current year

**31** Target normal cost and excess assets (see instructions):

**a** Target normal cost (line 6) — **31a**: 0

**b** Excess assets, if applicable, but not greater than 31a — **31b**: 0

**32** Amortization installments:

| | Outstanding Balance | Installment |
|---|---|---|
| **a** Net shortfall amortization installment | 7,570,318 | 1,414,300 |
| **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 (lines 31a - 31b + 32a + 32b - 33) — **34**: 1,414,300

| | Carryover balance | Prefunding balance | Total balance |
|---|---|---|---|
| **35** Balances elected for use to offset funding requirement | | | 0 |

**36** Additional cash requirement (line 34 minus line 35) — **36**: 1,414,300

**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) — **37**: 1,414,300

**38** Present value of excess contributions for current year (see instructions)

**a** Total (excess, if any, of line 37 over line 36) — **38a**: 0

**b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances — **38b**: 0

**39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) — **39**: 0

**40** Unpaid minimum required contributions for all years — **40**: 0

## Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

**41** If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:

**a** Schedule elected ☐ 2 plus 7 years ☐ 15 years

**b** Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

**42** Amount of acceleration adjustment — **42**:

**43** Excess installment acceleration amount to be carried over to future plan years — **43**:

Form **5558**
(Rev. June 2011)
Department of the Treasury
Internal Revenue Service

# Application for Extension of Time To File Certain Employee Plan Returns

▶ For Privacy Act and Paperwork Reduction Act Notice, see instructions.

OMB No. 1545-0212

**File With IRS Only**

## Part I Identification

| | | |
|---|---|---|
| A | Name of filer, plan administrator, or plan sponsor (see instructions)<br>Kolmar Laboratories, Inc.<br>Number, street, and room or suite no. (If a P.O. box, see instructions)<br>20 West King Street<br>City or town, state, and ZIP code<br>Port Jervis NY 12771 | B **Filer's identifying number (see instructions)**<br>Employer identification number (EIN)<br>14-1439595<br>Social security number (SSN) (see instructions) |

| C | Plan name | Plan number | Plan year ending — MM | DD | YYYY |
|---|---|---|---|---|---|
| 1 | Retirement Plan for Employees of Kolmar Laboratories, Inc.And Its | 0 0 1 | 12 | 31 | 2011 |
| 2 | | | | | |
| 3 | | | | | |

## Part II Extension of Time To File Form 5500 Series, and/or Form 8955-SSA

1 I request an extension of time until 10 / 15 / 2012 to file Form 5500 series (see instructions).
**Note.** A signature IS NOT required if you are requesting an extension to file Form 5500 series.

2 I request an extension of time until 10 / 15 / 2012 to file Form 8955-SSA (see instructions).
**Note.** A signature IS required if you are requesting an extension to file Form 8955-SSA.

The application **is automatically approved** to the date shown on line 1 and/or line 2 (above) if: **(a)** the Form 5558 is filed on or before the normal due date of Form 5500 series, and/or Form 8955-SSA for which this extension is requested, and **(b)** the date on line 1 and/or line 2 (above) is not later than the 15th day of the third month after the normal due date.

## Part III Extension of Time To File Form 5330 *(see instructions)*

3 I request an extension of time until / / to file Form 5330.
You may be approved for up to a 6 month extension to file Form 5330, after the normal due date of Form 5330.

a Enter the Code section(s) imposing the tax . . . . . ▶ a

b Enter the payment amount attached . . . . . ▶ b

c For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date . . . ▶ c

4 **State in detail why you need the extension:**

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

**Signature** ▶ [signature] **Date** ▶ 7/5/12

# 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

**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

**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: Retirement Plan for Employees of Kolmar Laboratories, Inc And Its

**B** Three-digit plan number (PN): 001

**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF: Kolmar Laboratories, Inc.

**D** Employer Identification Number (EIN): 14-1439595

**E** Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

**F** Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

## Part I Basic Information

**1** Enter the valuation date: Month 1 Day 1 Year 2011

| | | | | |
|---|---|---|---|---|
| **2** | Assets: | | | |
| | **a** Market value | | **2a** | 19,012,931 |
| | **b** Actuarial value | | **2b** | 17,644,668 |
| **3** | Funding target/participant count breakdown: | | (1) Number of participants | (2) Funding Target |
| | **a** For retired participants and beneficiaries receiving payment | **3a** | 516 | 12,791,062 |
| | **b** For terminated vested participants | **3b** | 410 | 6,753,179 |
| | **c** For active participants: | | | |
| | (1) Non-vested benefits | **3c(1)** | | 0 |
| | (2) Vested benefits | **3c(2)** | | 5,670,745 |
| | (3) Total active | **3c(3)** | 239 | 5,670,745 |
| | **d** Total | **3d** | 1,165 | 25,214,986 |
| **4** | If the plan is in at-risk status, check the box and complete lines (a) and (b) [X] | | | |
| | **a** Funding target disregarding prescribed at-risk assumptions | | **4a** | 25,047,670 |
| | **b** Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor | | **4b** | 25,884,251 |
| **5** | Effective interest rate | | **5** | 5.91 % |
| **6** | Target normal cost | | **6** | 0 |

**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** Ben D. Upchurch, Jr

Signature of actuary

10/04/2012
Date

Ben Upchurch
Type or print name of actuary

11-03820
Most recent enrollment number

Milliman, Inc.
Firm name

(206) 624-7970
Telephone number (including area code)

3424 Peachtree Road NE
Suite 1900
Atlanta GA 30326-1123
Address of the firm

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

## Part II Beginning of year carryover and prefunding balances

| | | (a) Carryover balance | (b) Prefunding balance |
|---|---|---|---|
| 7 | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) | 0 | 0 |
| 8 | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) | 0 | 0 |
| 9 | Amount remaining (line 7 minus line 8) | 0 | 0 |
| 10 | Interest on line 9 using prior year's actual return of _____% | | |
| 11 | Prior year's excess contributions to be added to prefunding balance: | | |
| | a Present value of excess contributions (line 38 from prior year) | | 0 |
| | b Interest on (a) using prior year's effective rate of 6.57% except as otherwise provided (see instructions) | | 0 |
| | c Total available at beginning of current plan year to add to prefunding balance | | 0 |
| | d Portion of (c) to be added to prefunding balance | | |
| 12 | Other reductions in balances due to elections or deemed elections | | |
| 13 | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) | 0 | 0 |

## Part III Funding percentages

| | | | |
|---|---|---|---|
| 14 | Funding target attainment percentage | 14 | 70.44 % |
| 15 | Adjusted funding target attainment percentage | 15 | 70.44 % |
| 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 | 79.01 % |
| 17 | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage. | 17 | 69.97 % |

## Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date (MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees | (a) Date (MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees |
|---|---|---|---|---|---|
| 04/15/2011 | 187,026 | | | | |
| 07/18/2011 | 187,026 | | | | |
| 10/14/2011 | 187,028 | | | | |
| 01/13/2012 | 187,028 | | | | |
| 09/15/2012 | 765,329 | | | | |
| | | | | | |
| | | | Totals • 18(b) | 1,513,437 | 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 contributions 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 | 1,414,300 |

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

| (1) 1st | (2) 2nd | (3) 3rd | (4) 4th |
|---|---|---|---|
| 0 | 0 | 0 | 0 |

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

**21** Discount rate:

**a** Segment rates:

| 1st segment: | 2nd segment: | 3rd segment: | |
|---|---|---|---|
| 2.94 % | 5.82 % | 6.46 % | ☐ N/A, full yield curve used |

**b** Applicable month (enter code) — **21b**: 0

**22** Weighted average retirement age — **22**: 65

**23** Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

## Part VI Miscellaneous items

**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

**27** If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment — **27**:

## Part VII Reconciliation of unpaid minimum required contributions for prior years

**28** Unpaid minimum required contributions for all prior years — **28**: 0

**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) — **29**: 0

**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) — **30**: 0

## Part VIII Minimum required contribution for current year

**31** Target normal cost and excess assets (see instructions):

**a** Target normal cost (line 6) — **31a**: 0

**b** Excess assets, if applicable, but not greater than 31a — **31b**: 0

**32** Amortization installments:

| | Outstanding Balance | Installment |
|---|---|---|
| **a** Net shortfall amortization installment | 7,570,318 | 1,414,300 |
| **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 (lines 31a - 31b + 32a + 32b - 33) — **34**: 1,414,300

| | Carryover balance | Prefunding balance | Total balance |
|---|---|---|---|
| **35** Balances elected for use to offset funding requirement | | | 0 |

**36** Additional cash requirement (line 34 minus line 35) — **36**: 1,414,300

**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) — **37**: 1,414,300

**38** Present value of excess contributions for current year (see instructions)

**a** Total (excess, if any, of line 37 over line 36) — **38a**: 0

**b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances — **38b**: 0

**39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) — **39**: 0

**40** Unpaid minimum required contributions for all years — **40**: 0

## Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

**41** If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:

**a** Schedule elected ☐ 2 plus 7 years ☐ 15 years

**b** Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

**42** Amount of acceleration adjustment — **42**:

**43** Excess installment acceleration amount to be carried over to future plan years — **43**: