

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2011 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>PERSTORP RETIREMENT PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1981</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1981</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/1981</u>					
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) <u>PERSTORP POLYOLS, INC.</u> <u>99 CITIZENS DRIVE</u> <u>GLASTONBURY, CT 06033-1262</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>34-1386676</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>860-657-5448</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>325100</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>34-1386676</u>	2c Sponsor's telephone number <u>860-657-5448</u>	2d Business code (see instructions) <u>325100</u>	
2b Employer Identification Number (EIN) <u>34-1386676</u>					
2c Sponsor's telephone number <u>860-657-5448</u>					
2d Business code (see instructions) <u>325100</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2012	DAVID TRACY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2011)
v.012611

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") PERSTORP POLYOLS, INC. 99 CITIZENS DRIVE GLASTONBURY, CT 06033-1262	3b Administrator's EIN 34-1386676 3c Administrator's telephone number 860-657-5448
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	895
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	131
b Retired or separated participants receiving benefits.....	6b	280
c Other retired or separated participants entitled to future benefits.....	6c	468
d Subtotal. Add lines 6a , 6b , and 6c	6d	879
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	27
f Total. Add lines 6d and 6e	6f	906
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	2

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1A 1G 3H

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

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

a Pension Schedules

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

b General Schedules

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

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
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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 <u>PERSTORP RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>PERSTORP POLYOLS, INC.</u>	D Employer Identification Number (EIN) <u>34-1386676</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2011</u>	
2 Assets:	
a Market value	2a <u>31620024</u>
b Actuarial value	2b <u>29169661</u>
3 Funding target/participant count breakdown:	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>291</u> <u>11990671</u>
b For terminated vested participants	3b <u>480</u> <u>11923302</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>349420</u>
(2) Vested benefits	3c(2) <u>8546921</u>
(3) Total active	3c(3) <u>124</u> <u>8896341</u>
d Total	3d <u>895</u> <u>32810314</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>6.32 %</u>
6 Target normal cost	6 <u>824139</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>09/25/2012</u>
Signature of actuary	Date
<u>CHARLES D. CAHILL, F.S.A., E.A.</u>	<u>11-04636</u>
Type or print name of actuary	Most recent enrollment number
<u>P-SOLVE CASSIDY</u>	<u>781-373-6901</u>
Firm name	Telephone number (including area code)
<u>200 WEST STREET</u> <u>WALTHAM, MA 02451</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 2011
v.012611

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)	901614	2264496
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	513273	0
9 Amount remaining (line 7 minus line 8)	388341	2264496
10 Interest on line 9 using prior year's actual return of <u>14.90</u> %	57863	337410
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38 from prior year)		768785
b Interest on (a) using prior year's effective rate of <u>6.71</u> % except as otherwise provided (see instructions)		51585
c Total available at beginning of current plan year to add to prefunding balance		820370
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	126710	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	319494	2601906

Part III Funding percentages		
14 Funding target attainment percentage	14	80.00 %
15 Adjusted funding target attainment percentage	15	80.00 %
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	91.67 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
12/20/2011	500000				
04/16/2012	500000				
07/16/2012	500000				
09/14/2012	500000				
			Totals ▶	18(b)	2000000
				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	1838605
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No		
c If 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
		(4) 4th
		0

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

21 Discount rate:				
a Segment rates:	1st segment: 3.78%	2nd segment: 6.31%	3rd segment: 6.57%	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required 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	824139	
b Excess assets, if applicable, but not greater than 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	6562053	1079651	
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	1903790	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	319494	210543	530037
36 Additional cash requirement (line 34 minus line 35)	36	1373753	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	1838605	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	464852	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	464852	
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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 <u>PERSTORP RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>PERSTORP POLYOLS, INC.</u>	D Employer Identification Number (EIN) <u>34-1386676</u>

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

<u>HARBOR FUND DISTRIBUTORS INC.</u>	<u>111 SOUTH WACKER DRIVE, 34TH FLOOR</u> <u>CHICAGO, IL 60606-4302</u>
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(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation

<u>BLACKROCK INVESTMENTS LLC</u>	<u>40 EAST 52ND STREET</u> <u>NEW YORK, NY 10022</u>
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

<u>COLUMBIA MANAGEMENT INVESTMENT DIST</u>	<u>225 FRANKLIN STREET</u> <u>BOSTON, MA 02110</u>
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

<u>DELAWARE DISTRIBUTORS INC.</u>	<u>2005 MARKET STREET</u> <u>PHILADELPHIA, PA 19103-7094</u>
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

PIMCO INVESTMENTS LLC

840 NEWPORT CENTER DRIVE, SUITE 100
NEWPORT BEACH, CA 92660

(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)

BANK OF AMERICA N.A.

101 SOUTH TRYON STREET
CHARLOTTE, NC 28280

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	NONE	74637	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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)

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	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:

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection
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For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</u>		
A Name of plan <u>PERSTORP RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>PERSTORP POLYOLS, INC.</u>	D Employer Identification Number (EIN) <u>34-1386676</u>	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	750000	1500000
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	104859	53295
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	545928	1670058
(2) U.S. Government securities.....	1c(2)	4756694	3967972
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)	2607021	
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		7603
(B) Common	1c(4)(B)		14548761
(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)	658676	
(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)	22220963	9570113
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		289081

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	31644141	31606883

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	23555	13384
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	23555	13384

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	31620586	31593499
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	2000000	
(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)		2000000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1038	
(B) U.S. Government securities	2b(1)(B)	142861	
(C) Corporate debt instruments	2b(1)(C)	58283	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	10213	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		212395
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	88337	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	640173	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		728510
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	55861100	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	56697564	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-836464

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	-850505	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-850505
(6) Net investment gain (loss) from common/collective trusts	2b(6)		22059
(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)		34256
c Other income.....	2c		26724
d Total income. Add all income amounts in column (b) and enter total.....	2d		1336975

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1244880	
(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)		1244880
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	4075	
(4) Other	2i(4)	115107	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		119182
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1364062

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-27087
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

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

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

(1) Name: MEYERS BROTHERS CALICKA P.C.

(2) EIN: 04-2713795

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
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.
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

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

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>94-1687665</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
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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
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

PERSTORP RETIREMENT PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010

**PERSTORP RETIREMENT PLAN
FINANCIAL STATEMENTS**

INDEX

Independent Auditors' Report	1
Financial Statements:	
Statements of Net Assets Available for Benefits	2
Statements of Changes in Net Assets Available for Benefits	3
Statements of Accumulated Plan Benefits	4
Statements of Changes in Accumulated Plan Benefits	5
Notes to Financial Statements	6 - 14
Supplemental Schedules:	
Schedule H, line 4i - Schedule of Assets (Held at End of Year)*	15 - 32
Schedule H, line 4j - Schedule of Reportable Transactions**	33

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

*Refers to Form 5500 Schedule H, line 4i

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



INDEPENDENT AUDITORS' REPORT

To the Participants and Plan Administrator of
Perstorp Retirement Plan

We were engaged to audit the financial statements and supplemental schedules of the Perstorp Retirement Plan (the "Plan") as of December 31, 2011 and 2010 and for the years then ended, as listed in the accompanying index. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Bank of America, N.A., the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee as of 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 supplemental schedules are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the financial statements and 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.

Meyers Brothers Kalicka, P.C.

Holyoke, Massachusetts
October 1, 2012

PERSTORP RETIREMENT PLAN

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

	<u>2011</u>	<u>2010</u>
Assets		
Investments, at fair value		
Common stocks	\$ 14,556,364	\$ -
Mutual funds	8,946,204	22,220,963
U.S. government and federal agency obligations	3,967,972	4,756,694
Money market funds - cash equivalents	1,670,058	545,928
Real estate investments	912,990	-
Corporate bonds	-	2,607,021
Shares of bank commingled trust funds	-	658,676
Total investments	<u>30,053,588</u>	<u>30,789,282</u>
Employer contribution receivable	1,500,000	750,000
Accrued interest and dividends receivable	<u>53,295</u>	<u>104,859</u>
Total assets	<u>31,606,883</u>	<u>31,644,141</u>
Liabilities		
Accrued expenses	<u>13,384</u>	<u>23,555</u>
Net assets available for benefits	<u>\$ 31,593,499</u>	<u>\$ 31,620,586</u>

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

PERSTORP RETIREMENT PLAN

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

	<u>2011</u>	<u>2010</u>
Additions:		
Interest and dividends	\$ 960,818	\$ 669,603
Net (depreciation) appreciation in the fair value of investments	(1,623,843)	3,391,855
Employer contributions	<u>2,000,000</u>	<u>1,050,000</u>
Total additions	<u>1,336,975</u>	<u>5,111,458</u>
Deductions:		
Benefits paid directly to participants	1,244,880	1,181,154
Administrative expenses	<u>119,182</u>	<u>87,500</u>
Total deductions	<u>1,364,062</u>	<u>1,268,654</u>
Net (decrease) increase	(27,087)	3,842,804
Net assets available for benefits, beginning of year	<u>31,620,586</u>	<u>27,777,782</u>
Net assets available for benefits, end of year	<u>\$ 31,593,499</u>	<u>\$ 31,620,586</u>

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

PERSTORP RETIREMENT PLAN

STATEMENTS OF ACCUMULATED PLAN BENEFITS
DECEMBER 31, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
Actuarial present value of accumulated plan benefits		
Vested benefits		
Active	\$ 8,130,229	\$ 7,203,314
Terminated	10,326,763	10,169,171
Retired	<u>11,411,339</u>	<u>10,713,955</u>
	29,868,331	28,086,440
Nonvested benefits	<u>300,563</u>	<u>331,651</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 30,168,894</u>	<u>\$ 28,418,091</u>

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

PERSTORP RETIREMENT PLAN

**STATEMENTS OF CHANGES IN ACCUMULATED PLAN BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010**

	<u>2011</u>	<u>2010</u>
Actuarial present value of accumulated plan benefits, beginning of year	<u>\$ 28,418,091</u>	<u>\$ 26,014,192</u>
Increase during the year attributable to		
Increase for interest due to the decrease in discount period	2,085,518	1,907,572
Benefits accumulated	852,114	414,667
Benefits paid	(1,244,880)	(1,181,154)
Assumption change (Note 7)	<u>58,051</u>	<u>1,262,814</u>
Net increase	<u>1,750,803</u>	<u>2,403,899</u>
Actuarial present value of accumulated plan benefits, end of year	<u>\$ 30,168,894</u>	<u>\$ 28,418,091</u>

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

PERSTORP RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010

1. DESCRIPTION OF PLAN:

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

General

The Plan is a noncontributory defined benefit pension plan covering employees of Perstorp Polyols, Inc. (the "Company") and those affiliates of the Company who have elected to participate in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). As of December 31, 2011, Perstorp Polyols, Inc. and Perstorp Coatings, Inc. are the only two active companies participating in the plan. Further detailed information about the Plan is contained in the summary plan description, available from the Plan Administrator.

Benefits

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

Vesting and eligibility

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

Employees shall be eligible to participate in the Plan upon completing one year of eligible service and 1,000 hours. The Plan does not cover employees compensated solely on a retainer or fee basis, or foreign nationals covered under the retirement program of a foreign entity, or members of a collective bargaining unit.

Funding policy

The Company's funding policy is to make contributions to the Plan in amounts that are determined on the basis of actuarial calculations to be sufficient to provide the retirement benefits under the Plan. Contributions to the Plan were made by the Company and were deposited with Bank of America, N.A. (the "Bank"). The Plan has met the minimum funding requirements under ERISA for 2011 and 2010, and the Company also made discretionary contributions of \$1,000,000 and \$1,200,000 to the Plan during 2011 and 2010, respectively.

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of accounting

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

PERSTORP RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)

Investment valuation

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

Income recognition

The Plan presents in the statements of changes in net assets available for benefits the net appreciation (depreciation) in the fair value of its investments which consists of realized and unrealized gains or losses on those investments in accordance with the policy of stating investments at fair value.

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

Payment of benefits

Benefit payments to participants are recorded upon distribution.

Expenses

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

Use of estimates

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

Actuarial present value of accumulated plan benefits

Accumulated plan benefits are those future periodic payments, including lump sum distributions that are attributable under the Plan's provisions to the service that participating employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated participants or their beneficiaries; (b) beneficiaries of participants who have died, and (c) active participants or their beneficiaries. Benefits payable under all circumstances - retirement, death and termination of employment - are included, to the extent they are deemed attributable to employee service rendered, to the valuation date.

The actuarial present value of accumulated plan benefits is determined by the Plan's actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment. The actuarial valuations for the Plan years ended December 31, 2011 and 2010 were performed by the Plan's actuary as of January 1, 2012 and January 1, 2011, respectively. The more significant assumptions underlying the actuarial computations are discussed in Note 7. These actuarial assumptions are based upon the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

PERSTORP RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2011 AND 2010

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)

Fair value measurements

Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures*, provides the 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).

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

Uncertain tax positions

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

3. INFORMATION CERTIFIED BY THE TRUSTEE:

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Accordingly, Bank of America, N.A., the trustee of the Plan's assets, certified to the Plan administrator the fair value, physical custody and cost of investments and accrued interest and dividends as of December 31, 2011 and 2010 included in the Statements of Net Assets Available for Benefits and the Schedule of Assets (Held at End of Year), interest and dividends, investment income, and net appreciation (depreciation) of investments included in the Statements of Changes in Net Assets Available for Benefits and the information contained in Notes 4 and 5 concerning investments and the type of investments held.

PERSTORP RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2011 AND 2010

4. INVESTMENTS:

Investments held by the Plan at December 31, 2011 and 2010 representing 5% or more of the Plan's net assets available for benefits are as follows:

	2011		2010	
	Fair Value	Cost	Fair Value	Cost
Allianz Global Invs Managed	\$ 1,698,008	\$ 1,731,202	\$ *	*
Allianz Global Invs Fixed	1,677,340	1,774,595	*	*
Columbia Select Large Cap Growth	*	*	5,552,982	5,575,000
Columbia Dividend Income Fund	*	*	1,630,402	1,344,610
Columbia Large Cap Index Fund	*	*	3,098,413	2,924,449
Columbia Large Cap Value Fund	*	*	1,642,766	1,799,552
Ishares MSCI Emerging Mkts Index	*	*	1,675,950	1,210,227

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

Net appreciation (depreciation) of investments consisted of the following for the years ended December 31:

	2011	2010
U.S. government and federal agency obligations	\$ 69,595	\$ 65,450
Corporate bonds	36,211	98,086
Shares of bank commingled trust funds	22,059	40,944
Mutual funds	24,987	3,113,391
Common stocks	(1,807,678)	-
Preferred stocks	(1,672)	-
Real estate investments	(20,570)	-
Plus: add back of fund credits	53,225	73,984
Total	\$ (1,623,843)	\$ 3,391,855

5. FAIR VALUE MEASUREMENTS:

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

U.S. Government obligations and corporate bonds: Valued at the closing price reported in the active market in which the individual security or bond is traded.

Shares of banks commingled trust funds: Valued at the net asset value (NAV) of shares held by the Plan based upon the fair value of the underlying investments of the funds at year end.

Common stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual funds and real estate investments: Valued at the quoted net asset value shares held by the plan at year end.

PERSTORP RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2011 AND 2010

5. FAIR VALUE MEASUREMENTS: (CONTINUED)

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2011.

Assets at Fair Value as of December 31, 2011				
	Level 1	Level 2	Level 3	Total
Shares of common stocks:				
US Large Cap	\$ 8,708,942	\$ -	\$ -	\$ 8,708,942
US Mid Cap	3,285,648	-	-	3,285,648
Large Cap International	1,208,193	-	-	1,208,193
US Small Cap	1,087,342	-	-	1,087,342
SMID Cap International	113,418	-	-	113,418
Emerging Market	90,227	-	-	90,227
Latin America	54,991	-	-	54,991
Preferred Stock	7,603	-	-	7,603
Total shares or common stock	<u>14,556,364</u>	<u>-</u>	<u>-</u>	<u>14,556,364</u>
Mutual Funds				
International	2,503,806	-	-	2,503,806
Emerging Markets	1,809,604	-	-	1,809,604
Investment Grade	1,698,008	-	-	1,698,008
Fixed Income	1,677,340	-	-	1,677,340
Broad Commodities	1,257,446	-	-	1,257,446
Total mutual funds	<u>8,946,204</u>	<u>-</u>	<u>-</u>	<u>8,946,204</u>
U.S. government obligations				
AAA rating	1,707,249	2,260,723	-	3,967,972
Money Market Funds	1,670,058	-	-	1,670,058
Real Estate Investments				
Real Estate Mutual Funds	623,908	-	-	623,908
Public REITS	284,479	-	-	284,479
US Small Cap REITS	4,603	-	-	4,603
Total real estate investments	<u>912,990</u>	<u>-</u>	<u>-</u>	<u>912,990</u>
Total assets at fair value	<u>\$ 27,792,865</u>	<u>\$ 2,260,723</u>	<u>\$ -</u>	<u>\$ 30,053,588</u>

PERSTORP RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2011 AND 2010

5. FAIR VALUE MEASUREMENTS: (CONTINUED)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010.

	Assets at Fair Value as of December 31, 2010			
	Level 1	Level 2	Level 3	Total
Shares of mutual funds:				
Dividend funds	\$ 1,630,402	\$ -	\$ -	\$ 1,630,402
Equity funds	615,516	-	-	615,516
Value funds	2,420,115	-	-	2,420,115
Growth fund	8,783,128	-	-	8,783,128
Index funds	4,774,363	-	-	4,774,363
Small blend fund	1,249,004	-	-	1,249,004
Yield funds	2,748,435	-	-	2,748,435
Total mutual funds	22,220,963	-	-	22,220,963
U.S. government obligations				
AAA rating	1,924,524	2,832,170	-	4,756,694
Corporate bonds				
AA3 rating	-	276,435	-	276,435
AA2 rating	-	262,551	-	262,551
A3 rating	-	454,055	-	454,055
A2 rating	-	644,762	-	644,762
A1 rating	-	569,812	-	569,812
AAA Rating	-	265,796	-	265,796
NA Rating	-	133,610	-	133,610
Total corporate bonds	-	2,607,021	-	2,607,021
Bank commingled trust funds	-	-	658,676	658,676
Total assets at fair value	\$ 24,145,487	\$ 5,439,191	\$ 658,676	\$ 30,243,354

Level 3 gains and losses

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the years ended December 31, 2011 and 2010.

	Shares of Bank Commingled Trust Funds
Balance, January 1, 2010	\$ 622,732
Purchases, sales, issuances and settlements (net)	(4,874)
Realized and unrealized gains	40,818
Balance, December 31, 2010	658,676
Purchases and issuances	-
Sales and settlements	(680,735)
Realized and unrealized gains	22,059
Balance, December 31, 2011	\$ -

The amount of total gains for the period attributable to the change in unrealized gains relating to assets still held at the reporting date for the years ended December 31, 2011 and 2010 were \$-0- and \$40,944, respectively.

PERSTORP RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2011 AND 2010

6. TERMINATION OF THE PLAN:

Although it has not expressed an intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. Upon the termination or partial termination of the Plan, the available plan assets will be used to purchase annuities to provide for the exclusive benefit of participants and their beneficiaries as prescribed by ERISA and its related regulations in the order of priorities as stated below:

- A. With respect to participants or beneficiaries who have been receiving (or who were eligible to elect to receive) plan benefits in the form of periodic payments during the entire three year period ending on the plan termination date, the amount of accrued benefit based on the Plan provisions which were in effect during the five year period ending on the Plan termination date and under which such benefit would be the least, but, for participants or beneficiaries who have been receiving benefits during such three year period, not more than the lowest benefit in pay status during such period.
- B. Other vested benefits that are or would be guaranteed by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. Government agency) if such guaranteed amounts are determined without regard to provisions of Sections 4022 (b)(5) and (6) of ERISA.
- C. All other accrued annuity benefits as to which an allocation has not been made pursuant to the above priorities.
- D. All other benefits under the Plan.

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

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

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

PERSTORP RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010

7. ACTUARIAL ASSUMPTIONS:

The significant actuarial assumptions used in the determination of the present value of accumulated plan benefits as of December 31, 2011 and 2010 are as follows:

<u>Investment Return</u>	7 ½% in 2011 and 2010	
<u>Mortality</u>	RP 2000 @ 2011 Annuitant and Non-Annuitant (RP2000 @ 2010 Annuitant and Non-Annuitant as of January 1, 2010)	
<u>Retirement Rates</u>	Age Nearest <u> Birthday </u>	Probability of <u>Retirement</u>
	60	30%
	61 - 64	10%
	65	100%
<u>Terminations</u>	The rates used for 2011 and 2010 were Based on Crocker-Sarasas Table T-5.	
<u>Assumed Marital Status</u>	85% of plan members are assumed to be married at the time they become eligible for pre-retirement death benefits under the Plan.	

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

8. PLAN TAX STATUS:

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

9. RELATED PARTY TRANSACTIONS:

Certain Plan investments are shares of mutual funds managed by Bank of America, N.A. which is the trustee as defined by the Plan and, therefore, these transactions qualify as related party transactions. Fees incurred by the Plan for the investment management services amounted to approximately \$119,182 and \$87,500 for the years ended December 31, 2011 and 2010, respectively. Accrued fees payable to Bank of America, N.A. totaled \$13,384 and \$23,555 at December 31, 2011 and 2010, respectively.

PERSTORP RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2011 AND 2010

10. RISKS AND UNCERTAINTIES:

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

The Plan's assets are invested in mutual funds and individual securities of which the underlying investments are any combination of stock, bonds, fixed income securities, and other investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is reasonably possible that changes in the values of investment securities in the near term could materially affect the amounts reported in the statement of net assets available for benefits.

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

11. SUBSEQUENT EVENT:

Sale of Perstorp Coatings, Inc.

On May 31, 2012, the shares of stock of Perstorp Coatings, Inc. were transferred to a joint venture owned by Perstorp Holding AB (49%) and PTT Global Chemical Company (51%). As a result of this change in ownership, employees of Perstorp Coatings, Inc. are no longer earning benefit service in the Perstorp Retirement Plan as of May 31, 2012. All active employees of Perstorp Coatings, Inc. became fully vested in their accrued benefits at that date.

The Plan Administrator has evaluated subsequent events through October 1, 2012, the date on which the financial statements were available to be issued, and concluded that no events have occurred which would materially affect the financial statements.

SUPPLEMENTAL SCHEDULES

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2011

(a)	(b) Issue	(c)		(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %	\$Par Value/ #Shares	
	US Large Cap:				
	AGILENT TECHNOLOGIES INC			149.00	\$ 5,205
	ALEXION PHARMACEUTICALS INC			2,045.00	146,218
	ALEXION PHARMACEUTICALS INC			204.00	14,586
	ALLERGAN INC			2,270.00	199,170
	ALTERA CORP			188.00	6,975
	AMAZON COM INC			1,153.00	199,584
	AMERICAN ELEC PWR INC			89.00	3,677
	AMERICAN ELEC PWR INC			1,726.00	71,301
	AMERICAN EXPRESS CO			1,695.00	79,953
	AMGEN INC			1,146.00	73,585
	ANADARKO PETE CORP			632.00	48,241
	AON CORP			84.00	3,931
	AON CORP			1,022.00	47,830
	APACHE CORP			291.00	26,359
	APPLE INC			302.00	122,310
	AT&T INC			3,359.00	101,576
	AUTOZONE INC			15.00	4,875
	BED BATH & BEYOND INC			157.00	9,101
	BED BATH & BEYOND INC			130.00	7,536
	BIOGEN IDEC INC			1,884.00	207,334
	BOEING CO			732.00	53,692
	CAMERON INTL CORP			246.00	12,101
	CAPITAL ONE FINL CORP			214.00	9,050
	CAREFUSION CORP			450.00	11,435
	CARNIVAL CORP			1,331.00	43,444
	CBS CORP			269.00	7,301
	CBS CORP			604.00	16,393
	CELGENE CORP			2,896.00	195,770
	CERNER CORP			83.00	5,084
	CHEVRON CORP			1,102.00	117,253
	CHIPOTLE MEXICAN GRILL INC			19.00	6,417
	CHIPOTLE MEXICAN GRILL INC			500.00	168,870
	CIGNA CORP			166.00	6,972
	CITIGROUP INC			1,688.00	44,411
	CITRIX SYS INC			113.00	6,861
	COGNIZANT TECHNOLOGY SOLUTIONS			77.00	4,952
	COGNIZANT TECHNOLOGY SOLUTIONS			4,675.00	300,649
	COMCAST CORP			1,069.00	25,346
	CONOCOPHILLIPS			1,154.00	84,092
	CONTINENTAL RES INC			207.00	13,809
	Subtotal carried forward to next page:				\$ 2,513,249

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)		(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %		
	US Large Cap: (subtotal from previous page)				\$ 2,513,249
	CROWN CASTLE INTL CORP			172.00	7,706
	CUMMINS INC			109.00	9,594
	CVS CAREMARK CORP			2,022.00	82,457
	DEERE & CO			302.00	23,360
	DISCOVER FINL SVCS			223.00	5,352
	DISCOVER FINL SVCS			394.00	9,456
	DISCOVERY COMMUNICATIONS INC			174.00	7,129
	DISH NETWORK CORP			219.00	6,237
	DISNEY WALT CO			2,029.00	76,088
	EDISON INTL			188.00	7,783
	EMC CORP			10,693.00	230,327
	EOG RES INC			2,578.00	253,959
	EOG RES INC			38.00	3,743
	EXPRESS SCRIPTS INC			193.00	8,625
	EXXON MOBIL CORP			1,140.00	96,626
	FIFTH THIRD BANCORP			2,515.00	31,991
	FIFTH THIRD BANCORP			635.00	8,077
	FRANKLIN RES INC			2,572.00	247,066
	FRANKLIN RES INC			442.00	42,459
	FREEPORT-MCMORAN COPPER & GOLD			1,375.00	50,586
	GENERAL DYNAMICS CORP			613.00	40,709
	GENERAL ELEC CO			6,546.00	117,239
	GOLDMAN SACHS GROUP INC			356.00	32,193
	GOOGLE INC			373.00	240,921
	GRAINGER W W INC			29.00	5,429
	HALLIBURTON CO			916.00	31,611
	HEINZ H J CO			114.00	6,161
	HESS CORP			657.00	37,318
	HUMANA INC			104.00	9,111
	HUMANA INC			489.00	42,841
	INTERNATIONAL BUSINESS MACHS			423.00	77,781
	INTUIT			224.00	11,780
	INTUITIVE SURGICAL INC			13.00	6,019
	J P MORGAN CHASE & CO			3,313.00	110,157
	JOHNSON & JOHNSON			2,041.00	133,849
	KRAFT FOODS INC			1,235.00	46,140
	LAS VEGAS SANDS CORP			5,369.00	229,417
	LAUDER ESTEE COS INC			62.00	6,964
	LAUDER ESTEE COS INC			2,142.00	240,589
	LIMITED BRANDS INC			280.00	11,298
	Subtotal carried forward to next page:				\$ 5,159,397

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)		(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %		
	US Large Cap: (subtotal from previous page)				\$ 5,159,397
	LOEWS CORP			119.00	4,480
	LORILLARD INC			44.00	5,016
	LULULEMON ATHLETICA INC			5,134.00	239,552
	MACYS INC			234.00	7,530
	MACYS INC			744.00	23,942
	MARSH & MCLENNAN COS INC			298.00	9,422
	MCGRAW HILL COS INC			234.00	10,523
	MCKESSON CORP			110.00	8,570
	MCKESSON CORP			2,616.00	203,813
	MEAD JOHNSON NUTRITION CO			143.00	9,828
	MEDCO HLTH SOLUTIONS INC			90.00	5,031
	MERCK & CO INC			1,840.00	69,368
	METLIFE INC			2,217.00	69,126
	MICROSOFT CORP			3,341.00	86,732
	NOBLE ENERGY INC			113.00	10,666
	OCCIDENTAL PETE CORP DEL			1,069.00	100,165
	OMNICOM GROUP INC			174.00	7,757
	ORACLE CORP			3,256.00	83,516
	PEPSICO INC			503.00	33,374
	PFIZER INC			6,356.00	137,544
	PG&E CORP			1,309.00	53,957
	PG&E CORP			107.00	4,411
	PNC FINL SVCS GROUP INC			854.00	49,250
	PPG INDS INC			55.00	4,592
	PPL CORP			1,887.00	55,516
	PRECISION CASTPARTS CORP			1,307.00	215,381
	PRICELINE COM INC			606.00	283,432
	PRICELINE COM INC			10.00	4,677
	PRUDENTIAL FINL INC			914.00	45,810
	PUBLIC SVC ENTERPRISE GROUP			1,819.00	60,045
	QUALCOMM INC			3,673.00	200,913
	RALPH LAUREN CORP			44.00	6,076
	REYNOLDS AMERN INC			1,704.00	70,580
	SALESFORCE COM INC			2,258.00	229,097
	SEMPRA ENERGY			1,044.00	57,420
	SHIRE PLC			86.00	8,935
	SINA COM			89.00	4,628
	STANLEY BLACK & DECKER INC			91.00	6,152
	SUNTRUST BKS INC			193.00	3,416
	TARGET CORP			439.00	22,486
	Subtotal carried forward to next page:				\$ 7,672,126

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)			(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %	\$Par Value/ #Shares		
	US Large Cap: (subtotal from previous page)					\$ 7,672,126
	THERMO FISHER SCIENTIFIC CORP			583.00	36,407	26,217
	TIME WARNER CABLE INC			540.00	41,925	34,327
	TIME WARNER INC			1,237.00	40,942	44,704
	TJX COS INC NEW			1,450.00	80,562	93,595
	TJX COS INC NEW			139.00	7,702	8,973
	TRAVELERS COS INC			1,125.00	57,712	66,566
	UNION PAC CORP			870.00	87,238	92,168
	UNITED TECHNOLOGIES CORP			1,163.00	98,588	85,004
	UNITEDHEALTH GROUP INC			2,203.00	113,063	111,648
	US BANCORP DEL			1,559.00	38,359	42,171
	V F CORP			33.00	3,806	4,191
	VERIZON COMMUNICATIONS INC			1,397.00	51,577	56,048
	VISA INC			1,860.00	170,890	188,846
	WAL-MART STORES INC			398.00	21,298	23,785
	WELLS FARGO & CO			4,836.00	131,339	133,280
	WHOLE FOODS MKT INC			108.00	6,310	7,515
	WPP PLC			205.00	11,700	10,707
	WYNN RESORTS LTD			64.00	9,259	7,071
	Total US Large Cap					\$ 8,708,942
	US Mid Cap					
	AES CORP			271.00	2,855	\$ 3,209
	AFFILIATED MANAGERS GROUP			56.00	5,625	5,373
	AFFILIATED MANAGERS GROUP			109.00	10,823	10,459
	AGCO CORP			68.00	2,925	2,922
	ALBEMARLE CORP			70.00	4,711	3,606
	ALLEGHANY CORP DEL			27.00	9,013	7,703
	ALLIANCE DATA SYS CORP			53.00	5,080	5,504
	ALLIANCE DATA SYS CORP			80.00	7,701	8,307
	ALLIANT CORP			165.00	6,757	7,278
	ALPHA NAT RES INC			255.00	4,877	5,210
	AMC NETWORKS INC			136.00	4,880	5,111
	AMDOCS LTD			190.00	5,701	5,421
	AMEREN CORP			155.00	4,486	5,135
	AMERISOURCEBERGEN CORP			254.00	10,740	9,446
	AMERISOURCEBERGEN CORP			284.00	10,778	10,562
	AMETEK INC NEW			245.00	10,776	10,315
	ANALOG DEVICES INC			181.00	6,537	6,476
	ANALOG DEVICES INC			151.00	4,744	5,403
	APTARGROUP INC			215.00	11,338	11,217
	Subtotal carried forward to next page:					\$ 128,657

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)		(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %		
	US Mid Cap: (subtotal from previous page)				\$ 128,657
	ARROW ELECTRS INC			88.00 3,083	3,292
	ASHLAND INC			122.00 7,009	6,974
	AVNET INC			187.00 5,465	5,814
	BAIDU INC			2,417.00 334,801	281,508
	BALL CORP			164.00 6,482	5,856
	BARD C R INC			45.00 3,795	3,848
	BERKLEY W R CORP			72.00 2,305	2,476
	BORG WARNER INC			77.00 4,839	4,908
	C H ROBINSON WORLDWIDE INC			95.00 7,431	6,629
	CADENCE DESIGN SYSTEM INC			868.00 8,396	9,027
	CARTER HLDGS INC			255.00 7,957	10,152
	CATALYST HEALTH SOLUTIONS INC			148.00 8,836	7,696
	CBRE GROUP INC			321.00 5,149	4,886
	CELANESE CORP DEL			146.00 7,721	6,463
	CELANESE CORP DEL			754.00 31,657	33,380
	CEPHEID			80.00 3,016	2,753
	CF INDS HLDGS INC			111.00 16,721	16,093
	CLEAN HBRS INC			176.00 9,394	11,217
	CLIFFS NAT RES INC			81.00 4,960	5,050
	COCA-COLA ENTERPRISES INC			187.00 4,494	4,821
	COCA-COLA ENTERPRISES INC			290.00 8,056	7,476
	COMERICA INC			179.00 5,845	4,618
	COMPLETE PRODTN SVCS INC			168.00 5,916	5,638
	COMPLETE PRODTN SVCS INC			157.00 4,053	5,269
	CONCHO RES INC			150.00 13,631	14,063
	CONCUR TECHNOLOGIES INC			141.00 6,529	7,161
	CONSOL ENERGY INC			118.00 5,868	4,331
	COVANCE INC			166.00 7,955	7,590
	CRANE CO			130.00 6,243	6,072
	CROWN HLDGS INC			253.00 9,457	8,496
	CROWN HLDGS INC			152.00 5,748	5,104
	CUBIST PHARMACEUTICALS INC			204.00 7,173	8,083
	CYTEC INDS INC			168.00 9,397	7,501
	CYTEC INDS INC			130.00 5,961	5,805
	D R HORTON INC			436.00 5,519	5,498
	DAVITA INC			123.00 7,801	9,325
	DAVITA INC			111.00 9,071	8,415
	DENBURY RES INC			310.00 5,167	4,681
	DICKS SPORTING GOODS INC			120.00 4,722	4,426
	DICKS SPORTING GOODS INC			145.00 5,737	5,348
	Subtotal carried forward to next page:				\$ 696,400

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)		(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %		
	US Mid Cap: (subtotal from previous page)				\$ 696,400
	DR PEPPER SNAPPLE INC			2,870	2,764
	DRIL-QUIP INC			5,421	5,331
	EAST WEST BANCORP INC			7,712	7,643
	EDWARDS LIFESCIENCES CORP			8,808	8,625
	ELECTRONIC ARTS INC			16,117	14,544
	ELECTRONIC ARTS INC			10,279	9,105
	ENERGY XXI (BERMUDA) LTD			7,164	7,173
	EQUIFAX INC			9,170	10,382
	EXPEDIA INC DEL			9,084	4,455
	EXPEDITORS INTL WASHINGTON INC			235,487	195,912
	EXPEDITORS INTL WASHINGTON INC			5,773	4,710
	F5 NETWORKS INC			5,873	8,702
	F5 NETWORKS INC			289,495	305,944
	FIRST NIAGARA FINL GROUP INC			7,439	4,962
	FISERV INC			4,994	5,522
	FLOWERVE CORP			4,875	4,569
	FMC TECHNOLOGIES INC			278,638	332,183
	FORTINET INC			8,088	7,023
	FORTINET INC			2,698	2,814
	FOSSIL INC			7,222	5,635
	GENTEX CORP			9,778	9,587
	GREAT PLAINS ENERGY INC			4,207	4,509
	GREEN MOUNTAIN COFFEE ROASTERS			403,304	215,459
	GREEN MOUNTAIN COFFEE ROASTERS			8,301	4,306
	GUESS INC			5,841	4,563
	HANESBRANDS INC			8,441	5,902
	HANSEN NAT CORP			6,370	6,726
	HARRIS CORP DEL			4,189	3,532
	HENRY JACK & ASSOC INC			6,293	7,058
	HERBALIFE LTD			14,794	13,228
	HMS HLDGS CORP			7,382	9,178
	HOLLYFRONTIER CORP			6,165	3,955
	HOLOGIC INC			8,398	7,774
	HUNT J B TRANS SVCS INC			5,692	6,715
	HUNTINGTON BANCSHARES INC			2,747	3,267
	IHS INC			6,839	7,237
	INGRAM MICRO INC			5,336	5,584
	INTERCONTINENTAL EXCHANGE INC			6,672	6,389
	INTERCONTINENTAL EXCHANGE INC			215,532	225,670
	ITC HLDGS CORP			7,892	8,195
	Subtotal carried forward to next page:				\$ 2,203,232

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)			(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %	\$Par Value/ #Shares		
	US Mid Cap: (subtotal from previous page)					\$ 2,203,232
	ITC HLDGS CORP			125.00	9,082	9,485
	JONES LANG LASALLE INC			88.00	5,618	5,391
	JONES LANG LASALLE INC			89.00	6,816	5,452
	JOY GLOBAL INC			147.00	13,615	11,021
	JUNIPER NETWORKS INC			10,852.00	291,379	221,489
	KANSAS CITY SOUTHERN			157.00	9,029	10,678
	KENNAMETAL INC			275.00	11,771	10,043
	KEYCORP NEW			4,551.00	36,052	34,997
	KLA-TENCOR CORP			175.00	8,595	8,444
	KODIAK OIL & GAS CORP			577.00	3,789	5,482
	KOHL'S CORP			144.00	7,941	7,106
	KOHL'S CORP			708.00	39,405	34,940
	LABORATORY CORP AMER HLDGS			136.00	12,110	11,692
	LEAR CORP			214.00	10,212	8,517
	LEAR CORP			222.00	11,746	8,836
	LINEAR TECHNOLOGY CORP			298.00	8,260	8,949
	LKQ CORP			127.00	3,228	3,820
	M & T BK CORP			55.00	4,761	4,199
	MANPOWER INC			202.00	10,706	7,222
	MATTEL INC			126.00	3,393	3,498
	MICHAEL KORS HLDGS LTD			199.00	5,409	5,423
	MICROCHIP TECHNOLOGY INC			177.00	5,575	6,484
	MOHAWK INDS INC			61.00	3,384	3,651
	MOODYS CORP			314.00	11,374	10,576
	MOODYS CORP			239.00	8,639	8,050
	NAVISTAR INTL CORP NEW			184.00	7,416	6,970
	NEW ORIENTAL ED & TECHNOLOGY			210.00	4,975	5,051
	NORDSTROM INC			210.00	10,169	10,439
	NORTHWEST BANCSHARES INC MD			657.00	8,303	8,173
	NOVELLUS SYS INC			241.00	7,692	9,951
	NOVELLUS SYS INC			165.00	5,192	6,813
	NV ENERGY INC			438.00	6,688	7,161
	O'REILLY AUTOMOTIVE INC			100.00	7,891	7,995
	OIL STS INTL INC			114.00	6,533	8,706
	OIL STS INTL INC			95.00	7,708	7,255
	OLD DOMINION FGHT LINE INC			265.00	9,528	10,741
	OMNICARE INC			239.00	6,885	8,234
	ON SEMICONDUCTOR CORP			851.00	6,658	6,570
	PALL CORP			101.00	5,320	5,772
	PANERA BREAD CO			97.00	11,896	13,721
	Subtotal carried forward to next page:					\$ 2,782,229

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)		(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %		
	US Mid Cap: (subtotal from previous page)				\$ 2,782,229
	PATTERSON-UTI ENERGY INC			277.00	5,358
	PEABODY ENERGY CORP			142.00	8,143
	PEABODY ENERGY CORP			1,133.00	63,095
	POLARIS INDS INC			104.00	5,897
	POPULAR INC			1,335.00	3,467
	PROASSURANCE CORP			25.00	1,922
	QUEST DIAGNOSTICS INC			89.00	5,098
	RACKSPACE HOSTING INC			137.00	5,353
	RANGE RES CORP			93.00	5,450
	RAYMOND JAMES FINL INC			346.00	11,211
	RED HAT INC			106.00	4,345
	REGAL BELOIT CORP			144.00	9,066
	REINSURANCE GROUP AMER INC			108.00	6,625
	RELIANCE STEEL & ALUMINUM CO			153.00	7,377
	ROBERT HALF INTL INC			291.00	7,449
	ROCK-TENN CO			105.00	5,492
	ROCKWELL AUTOMATION INC			107.00	8,672
	ROCKWOOD HLDGS INC			156.00	8,533
	ROVI CORP			253.00	10,117
	ROYAL GOLD INC			69.00	4,829
	RPM INTL INC			410.00	9,222
	SALIX PHARMACEUTICALS LTD			88.00	3,196
	SEI INVESTMENTS CO			217.00	4,672
	SILGAN HOLDINGS INC			249.00	9,781
	SIRONA DENTAL SYS INC			121.00	6,152
	SLM CORP			651.00	9,526
	SM ENERGY CO			156.00	11,486
	SMITH A O			160.00	6,591
	SOLARWINDS INC			198.00	4,733
	SOLERA HLDGS INC			117.00	6,740
	SOLUTIA INC			335.00	6,218
	SOLUTIA INC			433.00	8,494
	SOTHEBYS HLDGS INC			143.00	6,105
	SOUTHWESTERN ENERGY CO			169.00	6,472
	STARWOOD HOTELS & RESORTS			215.00	9,723
	STERICYCLE INC			130.00	11,093
	TD AMERITRADE HLDG CORP			541.00	9,855
	TEMPUR-PEDIC INTL INC			191.00	12,250
	TERADATA CORP			202.00	11,567
	THOMAS & BETTS CORP			209.00	10,978

Subtotal carried forward to next page:

\$ 3,084,378

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)			(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %	\$Par Value/ #Shares		
	US Mid Cap: (subtotal from previous page)					\$ 3,084,378
	TIBCO SOFTWARE INC			310.00	8,053	7,412
	TIDEWATER INC			107.00	5,823	5,272
	TOWERS WATSON & CO			135.00	8,463	8,090
	TOWERS WATSON & CO			139.00	8,739	8,330
	TRIMBLE NAVIGATION LTD			119.00	4,734	5,164
	TRIPADVISOR INC			236.50	2,274	5,962
	ULTA SALON COSMETICS & FRAGRANCE			98.00	5,089	6,360
	UNITED CONTL HLDGS INC			295.00	4,895	5,567
	UNITED RENTALS INC			341.00	7,479	10,076
	UNUM GROUP			421.00	10,798	8,871
	VARIAN MED SYS INC			199.00	10,629	13,359
	WABTEC CORP			90.00	5,685	6,296
	WASTE CONNECTIONS INC			260.00	8,473	8,615
	WATERS CORP			67.00	5,113	4,960
	WATSON PHARMACEUTICALS INC			200.00	13,781	12,068
	WESCO INTL INC			207.00	10,841	10,973
	WESTAR ENERGY INC			390.00	10,406	11,223
	WESTAR ENERGY INC			167.00	4,469	4,806
	WESTERN DIGITAL CORP			207.00	6,625	6,407
	WESTERN UNION CO			358.00	6,395	6,537
	WESTERN UNION CO			399.00	7,366	7,286
	WILLIAMS SONOMA INC			236.00	9,198	9,086
	WINDSTREAM CORP			254.00	3,241	2,982
	WOODWARD INC			223.00	7,685	9,128
	WORLD FUEL SVCS CORP			138.00	5,135	5,793
	XEROX CORP			1,031.00	10,404	8,206
	XYLEM INC			95.00	3,083	2,441
	Total US Mid Cap					\$ 3,285,648
	Large Cap International:					
	ABB LTD			541.00	13,020	\$ 10,187
	ACCENTURE PLC			1,168.00	70,950	62,173
	ACE LTD			667.00	42,657	46,770
	ADIDAS AG			365.00	14,863	11,907
	AVAGO TECHNOLOGIES LTD			322.00	10,641	9,293
	BAYERISCHE MOTOREN WERKE A G			186.00	6,382	4,166
	BG GROUP PLC			140.00	15,620	14,975
	BHP BILLITON LTD			190.00	17,300	13,420
	BHP BILLITON LTD			784.00	71,975	55,374
	BNP PARIBAS			320.00	10,227	6,304
	Subtotal carried forward to next page:					\$ 234,569

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	Maturity Date	(c)		(d) Cost	(e) Current Value
			Rate of Interest %	\$Par Value/ #Shares		
	Large Cap International: (subtotal from previous page)					\$ 234,569
	BRAMBLES LTD			710.00	10,336	10,424
	BRITISH AMERN TOB PLC			135.00	12,255	12,809
	CANADIAN NATIONAL RAILWAY			109.00	8,489	8,563
	CANON INC			382.00	18,277	16,823
	CENOVUS ENERGY INC			140.00	5,439	4,648
	CENTRICA PLC			492.00	10,101	8,848
	CHEUNG KONG HLDGS LTD			860.00	12,384	10,231
	CHINA MOBILE LTD			141.00	6,704	6,837
	CNOOC LTD			100.00	23,099	17,468
	COCA COLA AMATIL LTD			510.00	12,129	12,036
	COMPASS GROUP PLC			1,870.00	17,933	17,756
	COVIDIEN PLC			939.00	49,280	42,264
	CSL LTD			399.00	6,891	6,545
	DANONE			1,040.00	14,945	13,114
	DENSO CORP			715.00	12,963	9,878
	ERICSSON			1,055.00	14,138	10,687
	FANUC CORP			385.00	11,508	9,824
	FRESENIUS MED CARE AG			130.00	9,835	8,837
	GLAXOSMITHKLINE PLC			146.00	6,366	6,662
	HUTCHISON WHAMPOA LTD			675.00	14,330	11,307
	IMPERIAL TOBACCO GROUP PLC			250.00	17,375	18,921
	INTL PWR PLC			130.00	6,375	6,813
	KEPPEL CORP LTD			740.00	12,985	10,615
	KINGFISHER PLC			1,380.00	11,426	10,753
	KOMATSU LTD			365.00	11,541	8,534
	KONINKLIJKE AHOLD NV			640.00	8,346	8,645
	L OREAL CO			308.00	6,308	6,453
	NATIONAL GRID PLC			614.00	29,929	29,767
	NESTLE S A			230.00	14,548	13,282
	NESTLE S A			633.00	39,777	36,555
	NIDEC CORP			405.00	9,820	8,740
	NOVARTIS A G			208.00	12,792	11,891
	NOVO-NORDISK A S			100.00	12,526	11,526
	NOVO-NORDISK A S			2,097.00	255,287	241,700
	PUBLICIS S A NEW			270.00	7,133	6,229
	REED ELSEVIER P L C			423.00	14,609	13,646
	ROCHE HLDG LTD			290.00	12,151	12,343
	ROYAL DUTCH SHELL PLC			190.00	13,748	14,442
	SAP AG			253.00	14,917	13,396
	SCHNEIDER ELEC SA			384.00	4,725	4,056
	Subtotal carried forward to next page:					\$ 968,437

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)			(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %	\$Par Value/ #Shares		
	Large Cap International: (subtotal from previous page)					\$ 968,437
	SMITH & NEPHEW PLC			155.00	8,387	7,463
	SUNCOR ENERGY INC			338.00	12,727	9,745
	SWEDBANK A B			518.00	8,330	6,737
	SYNGENTA AG			219.00	14,178	12,908
	TE CONNECTIVITY LTD			216.00	6,912	6,655
	TESCO PLC			640.00	12,550	12,038
	TOTAL S A			145.00	7,855	7,411
	TOYOTA MOTOR CORP			89.00	7,449	5,886
	TRANSCANADA CORP			330.00	14,012	14,411
	UNILEVER N V			395.00	12,695	13,576
	UNILEVER N V			1,282.00	41,254	44,062
	VODAFONE GROUP PLC			410.00	10,570	11,492
	VODAFONE GROUP PLC			2,593.00	66,985	72,682
	VOLVO AKTIEBOLAGET			391.00	6,287	4,295
	WORLEYPARSONS LTD			395.00	12,107	10,395
	Total Large Cap International					<u>\$ 1,208,193</u>
	US Small Cap:					
	AAR CORP			368.00	10,750	\$ 7,055
	AAR CORP			350.00	10,410	6,710
	ACME PACKET INC			6,310.00	294,246	195,042
	ACTUANT CORP			432.00	10,405	9,802
	ADTRAN INC			93.00	2,746	2,805
	AEROPOSTALE			355.00	4,085	5,414
	ALIGN TECHNOLOGY INC			286.00	6,347	6,785
	AMERICAN PUB ED INC			162.00	7,192	7,011
	ANN INC			337.00	8,465	8,351
	ARGO GROUP INTL HLDGS LTD			280.00	8,291	8,109
	ARUBA NETWORKS INC			202.00	5,239	3,741
	ASPEN INS HLDGS LTD			270.00	7,087	7,155
	ATLAS AIR WORLDWIDE HLDGS INC			150.00	8,536	5,765
	BANKUNITED INC			246.00	6,260	5,410
	BARNES GROUP INC			404.00	9,536	9,740
	BARNES GROUP INC			450.00	10,844	10,850
	BERRY PETE CO			91.00	3,873	3,824
	BRINKS CO			305.00	9,021	8,198
	BRISTOW GROUP INC			60.00	3,020	2,843
	BROADSOFT INC			150.00	5,494	4,530
	BROOKDALE SENIOR LIVING INC			390.00	9,065	6,782
	BRUKER CORP			311.00	5,825	3,863
	Subtotal carried forward to next page:					\$ 329,785

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)		(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %		
	US Small Cap: (subtotal from previous page)				\$ 329,785
	BRUNSWICK CORP			283.00	5,174
	BUCKLE INC			90.00	4,025
	CALGON CARBON CORP			590.00	9,739
	CHEESECAKE FACTORY INC			264.00	8,287
	CHILDRENS PL RETAIL STORES INC			160.00	7,361
	CHILDRENS PL RETAIL STORES INC			124.00	5,618
	CIENA CORP			296.00	4,521
	CLARCOR INC			75.00	3,469
	CLECO CORP NEW			350.00	12,264
	COGENT COMMUNICATIONS GROUP INC			237.00	3,425
	COGNEX CORP			179.00	5,608
	COHEN & STEERS INC			157.00	4,309
	COMSCORE INC			359.00	8,236
	CORNERSTONE ONDEMAND INC			250.00	4,550
	COSTAR GROUP INC			109.00	6,094
	CURTISS WRIGHT CORP			268.00	8,747
	DANA HLDG CORP			594.00	10,119
	DECKERS OUTDOOR CORP			111.00	10,909
	DENDREON CORP			431.00	10,916
	DEVRY INC DEL			60.00	3,673
	DSW INC			148.00	7,551
	EMCOR GROUP INC			235.00	6,848
	ENDURANCE SPECIALITY HLDGS LTD			100.00	3,809
	ESTERLINE TECHNOLOGIES CORP			124.00	9,568
	ETHAN ALLEN INTERIORS INC			150.00	2,769
	EXELIS INC			-	-
	EXPRESS INC			308.00	6,719
	FABRINET			241.00	4,459
	FINISAR CORP			233.00	3,894
	FINISH LINE INC			310.00	6,915
	FIRST CASH FINANCIAL SERVICES			125.00	5,519
	FIRST MIDWEST BANCORP DEL			370.00	4,382
	FRESH MKT INC			144.00	5,078
	FTI CONSULTING INC			244.00	9,189
	GENERAL CABLE CORP DEL NEW			165.00	7,008
	GENESEE & WYO INC			150.00	8,294
	GENESEE & WYO INC			149.00	8,454
	GEO GROUP INC			299.00	6,558
	GLOBE SPECIALTY METALS INC			309.00	7,565
	GRAFTECH INTL LTD			450.00	8,802
	Subtotal carried forward to next page:				\$ 564,635

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)		(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %		
	US Small Cap: (subtotal from previous page)				\$ 564,635
	GULFPORT ENERGY CORP			7,769	7,952
	HAIN CELESTIAL GROUP INC			8,222	9,055
	HANOVER INS GROUP INC			5,248	4,893
	HEALTHSOUTH CORP			7,528	5,654
	HORNBECK OFFSHORE SVCS INC			5,061	5,584
	HUB GROUP INC			8,543	7,816
	ICONIX BRAND GROUP INC			2,156	2,199
	INCYTE CORP			3,122	2,567
	INNOPHOS HLDGS INC			4,645	4,905
	INPHI CORP			6,236	4,951
	INSULET CORP			7,937	7,250
	INTERVAL LEISURE GROUP INC			7,082	7,213
	J & J SNACK FOODS CORP			9,958	10,390
	JDA SOFTWARE GROUP INC			12,770	13,280
	KEY ENERGY SVCS INC			7,805	9,112
	LANCASTER COLONY CORP			9,079	10,054
	LIFE TIME FITNESS INC			4,731	5,657
	LIFEPOINT HOSPITALS INC			3,845	3,901
	LINCARE HLDGS INC			5,203	4,654
	LOGMEIN INC			8,312	9,021
	MADISON SQUARE GARDEN CO			4,111	5,155
	MAGELLAN HEALTH SVCS INC			8,027	7,173
	MAKO SURGICAL CORP			6,786	5,496
	MAXIMUS INC			8,670	9,304
	MB FINL INC			7,656	7,268
	MEDICIS PHARMACEUTICAL CORP			8,689	7,880
	MEDIDATA SOLUTIONS INC			7,484	7,156
	MINERALS TECHNOLOGIES INC			5,906	5,936
	MONSTER WORLDWIDE INC			5,919	3,854
	NATIONAL PENN BANCSHARES INC			5,548	5,908
	NETGEAR INC			13,392	11,917
	NORTHERN OIL & GAS INC NEV			4,359	4,604
	ONYX PHARMACEUTICALS INC			3,015	3,868
	OPENTABLE INC			8,733	5,283
	OPTIMER PHARMACEUTICALS INC			4,826	5,386
	OWENS & MINOR INC NEW			10,296	8,337
	PAREXEL INTL CORP			4,730	4,335
	PAREXEL INTL CORP			5,138	4,832
	PATRIOT COAL CORP			7,126	2,854
	PORTLAND GEN ELEC CO			10,561	10,495
	Subtotal carried forward to next page:				\$ 827,784

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)			(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %	\$Par Value/ #Shares		
	US Small Cap: (subtotal from previous page)					\$ 827,784
	PROSPERITY BANCSHARES INC			210.00	9,271	8,474
	PROTECTIVE LIFE CORP			435.00	8,800	9,813
	QLIK TECHNOLOGIES INC			245.00	7,844	5,929
	QUICKSILVER RESOURCES INC			549.00	6,115	3,684
	RBC BEARINGS INC			232.00	8,799	9,673
	REALPAGE INC			246.00	6,041	6,216
	RF MICRODEVICES INC			1,148.00	6,817	6,199
	ROSETTA RES INC			130.00	6,361	5,654
	ROSETTA RES INC			202.00	10,529	8,787
	SEATTLE GENETICS INC			156.00	2,908	2,607
	SEMGROUP CORP			86.00	2,060	2,241
	SHUTTERFLY INC			155.00	9,039	3,528
	SIGNATURE BK NEW YORK N Y			142.00	8,069	8,519
	SIGNATURE BK NEW YORK N Y			100.00	5,358	5,998
	SIX FLAGS ENTMT CORP NEW			242.00	8,402	9,980
	STONE ENERGY CORP			260.00	6,071	6,859
	SWIFT ENERGY CO			204.00	7,052	6,063
	SYMETRA FINL CORP			377.00	4,901	3,419
	TALEO CORP			218.00	7,082	8,433
	TELEFLEX INC			180.00	11,107	11,032
	TENET HEALTHCARE CORP			735.00	3,300	3,771
	TETRA TECH INC NEW			340.00	7,356	7,341
	TEXAS CAP BANCSHARES INC			171.00	4,481	5,234
	THORATEC CORP			158.00	5,446	5,302
	TOWER GRP INC			218.00	4,432	4,396
	TRUSTMARK CORP			380.00	8,762	9,230
	ULTIMATE SOFTWARE GROUP INC			130.00	7,068	8,466
	UMPQUA HLDGS CORP			610.00	6,491	7,558
	UNITED NAT FOODS INC			224.00	9,657	8,962
	VAALCO ENERGY INC COM			535.00	3,457	3,231
	VERA BRADLEY INC			126.00	5,040	4,065
	VIROPHARMA INC			176.00	3,162	4,821
	VITAMIN SHOPPE INC			221.00	9,685	8,814
	VOLCANO CORP			181.00	5,633	4,305
	WARNACO GROUP INC			96.00	5,199	4,804
	WARNACO GROUP INC			126.00	6,864	6,304
	WASHINGTON FED INC			415.00	6,947	5,806
	WEBMD HEALTH CORP			106.00	4,519	3,980
	WEST PHARMACEUTICAL SVSC INC			195.00	8,854	7,400
	WRIGHT EXPRESS CORP			170.00	8,329	9,228
	Subtotal carried forward to next page:					\$ 1,083,910

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)			(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %	\$Par Value/ #Shares		
	US Small Cap: (subtotal from previous page)					\$ 1,083,910
	WRIGHT MED GROUP INC			208.00	2,924	3,432
	Total US Small Cap					\$ 1,087,342
	SMID Cap International					
	AGNICO EAGLE MINES LTD			108.00	6,751	\$ 3,923
	ALKERMES PLC			142.00	2,216	2,465
	AMADEUS IT HLDG SA			249.00	4,025	4,052
	ANCESTRY COM INC			215.00	8,883	4,936
	AURICO GOLD INC			538.00	6,585	4,308
	BUNZL PLC			205.00	13,180	14,082
	CAP GEMINI S A			513.00	12,729	8,040
	CHICAGO BRDG & IRON CO N V			180.00	6,291	6,804
	COCA COLA HELLENIC BOTTLING CO			290.00	7,647	4,843
	ENSCO PLC			105.00	4,914	4,927
	FLEXTRONICS			1,139.00	6,995	6,447
	GROUPE CGI INC			320.00	7,418	6,032
	GROUPE CGI INC			259.00	6,069	4,882
	ICON PUB LTD CO			128.00	2,089	2,190
	INGERSOLL-RAND CO LTD			214.00	9,578	6,521
	JULIUS BAER GROUP LTD			1,430.00	11,783	11,237
	SEAGATE TECH			373.00	6,161	6,117
	SENSATA TECH HLDG NV			195.00	7,177	5,125
	VISTAPRINT NV			212.00	8,515	6,487
	Total Smid Cap International					\$ 113,418
	Emerging Markets:					
	CHECK POINT SOFTWARE TECH LTD			5,304.97	5,305	\$ 4,781
	GAZPROM O A O			10,303.20	10,303	7,679
	INDUSTRIAL & COML BK CHINA			14,647.18	14,647	12,441
	INFOSYS TECHNOLOGIES LTD			10,447.20	10,447	8,734
	MELLANOX TECHNOLOGIES LTD			7,119.62	7,120	8,025
	NICE SYS LTD			8,272.61	8,273	8,234
	SODASTREAM INTERNATIONAL LTD			7,389.49	7,390	4,348
	TAIWAN SEMICONDUCTOR MFG LTD			13,237.00	13,237	14,007
	TEVA PHARMACEUTICAL INDS LTD			20,851.17	20,851	18,001
	VIMPELCOM LTD			4,998.00	4,998	3,977
	Total Emerging Markets					\$ 90,227

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)		(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %		
	Latin America:				
	AMERICA MOVIL S A B DE C V			470.00	12,295
	BANCO BRADESCO S A			918.00	16,585
	CIELO S A			200.00	4,580
	FOMENTO ECONOMICO MEXICANO SA			188.00	12,496
	GRUPO TELEVISA SA DE CV			512.00	10,592
	Total Latin America				\$ 54,991
	Preferred Stock:				
	VOLKSWAGEN A G			253.00	9,275
	Total Common Stocks				\$ 14,556,364
	International Mutual Funds:				
	COLUMBIA ACORN INTERNATIONAL			12,440.06	431,992
	ARTIO GLOBAL HIGH INCOME FUND			94,132.92	970,121
	HARBOR INTERNATIONAL FUND			14,765.13	736,407
	ROWE T PRICE INTL FDS INC			43,852.21	449,645
	Total International Mutual Funds				\$ 2,503,806
	Emerging Markets Mutual Funds:				
	DELAWARE EMERGING MKTS FUND			121,930.99	1,871,035
	PIMCO EMERGING MKT CURRENCY FUND			29,175.11	317,696
	Total Emerging Markets Mutual Funds				\$ 1,809,604
	Investment Grade Mutual Funds:				
	ALLIANZ GLOBAL INVS MANAGED			163,270.00	1,731,202
	Fixed Income Mutual Funds:				
	ALLIANZ GLOBAL INVS FIXED			134,510.00	1,774,595
	Broad Commodities Mutual Funds:				
	PIMCO COMMODITY REALRETURN			192,270.00	1,698,725
	Total Mutual Funds				\$ 8,946,204

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)			(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %	\$Par Value/ #Shares		
US Government Obligations:						
AAA Level 2:						
	FEDERAL NATL MTG ASSN	12/18/2013	0.750%	200,500.00	205,229	\$ 205,783
	FEDERAL HOME LN MTG CORP	9/1/2038	5.500%	13,297.96	14,352	14,447
	FEDERAL HOME LN MTG CORP	3/1/2038	5.000%	215,454.37	230,604	231,891
	FEDERAL NATL MTG ASSN	4/1/2041	4.500%	928,787.50	991,916	989,140
	FEDERAL NATL MTG ASSN	7/1/2040	5.000%	175,308.90	190,731	189,586
	FEDERAL NATL MTG ASSN	12/1/2038	5.500%	576,197.16	638,228	629,876
	Total AAA Level 2					<u>\$ 2,260,723</u>
AAA Level 1:						
	UNITED STATES TREAS NT	2/29/2012	0.875%	395,000.00	396,682	\$ 395,525
	UNITED STATES TREAS NT	3/15/2013	1.375%	80,000.00	81,303	81,141
	UNITED STATES TREAS NT	7/31/2013	1.500%	163,000.00	166,375	168,514
	UNITED STATES TREAS BD	4/15/2028	3.625%	142,015.00	142,015	156,122
	UNITED STATES TREAS NT	7/15/2012	3.000%	277,063.60	287,824	283,015
	UNITED STATES TREAS NT	8/15/2021	2.125%	215,000.00	217,688	220,512
	UNITED STATES TREAS BD	1/15/2029	2.500%	301,632.76	376,479	402,420
	Total AAA Level 1					<u>\$ 1,707,249</u>
	Total US Government Obligations					<u>\$ 3,967,972</u>
Money Market Funds:						
	BOFA CASH RESERVES			116,085.05	116,085	\$ 116,085
	BOFA CASH RESERVES			85,840.81	85,841	85,841
	BOFA CASH RESERVES			20,499.06	20,499	20,499
	BOFA CASH RESERVES			20,701.26	20,701	20,701
	BOFA CASH RESERVES			51,816.93	51,817	51,817
	BOFA CASH RESERVES			451,631.53	451,632	451,632
	BOFA CASH RESERVES			23,344.53	23,345	23,345
	BOFA CASH RESERVES			851,092.34	851,092	851,092
	BOFA CASH RESERVES			49,046.29	49,046	49,046
	Total Money Market Funds					<u>\$ 1,670,058</u>

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)			(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %	\$Par Value/ #Shares		
	Real Estate Investment Trust:					
	Real Estate Mutual Fund:					
	NATIXIS FDS TR IV AEW REAL			36,722.09	644,221	<u>\$ 623,908</u>
	Public Reits:					
	AMERICAN ASSETS TR INC			107.00	2,380	2,195
	AMERICAN CAMPUS CMNTYS INC			64.00	2,545	2,685
	AVALONBAY CMNTYS INC			501.00	64,606	65,431
	BOSTON PROPERTIES INC			686.00	70,643	68,326
	DIGITAL RLTY TR INC			76.00	4,272	5,066
	DUKE RLTY CORP			242.00	3,355	2,916
	EQUITY RESIDENTIAL			100.00	5,982	5,703
	HOME PPTYS INC			89.00	5,033	5,123
	KIMCO REALTY CORP			441.00	8,052	7,162
	LASALLE HOTEL PPTYS			340.00	8,352	8,231
	PLUM CREEK TIMBER CO INC			204.00	8,018	7,458
	REGENCY CTRS CORP			104.00	4,445	3,913
	SENIOR HSG PPTYS TR			420.00	9,807	9,425
	SIMON PPTY GROUP INC NEW			548.00	64,329	70,659
	TANGER FACTORY OUTLET CTRS INC			255.00	7,079	7,477
	TAUBMAN CTRS INC			61.00	3,713	3,788
	VENTAS INC			67.00	3,597	3,694
	VORNADO RLTY TR			68.00	5,474	5,227
	Total Public Reits					<u>\$ 284,479</u>
	US Small Cap Core Public Reits:					
	PEBBLEBROOK HOTEL TR			240.00	4,700	<u>\$ 4,603</u>
	Total Real Estate Investments					<u>\$ 912,990</u>
	Total investments held at year end:					<u>\$ 30,053,588</u>

EIN: 34-1386676
Plan Number: 001

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2011

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Fair Value	(i) Net Gain
Bank of America	BOFA Cash Reserves	41,114,785	-	-	-	41,114,785	4,114,785	-
Bank of America	BOFA Cash Reserves	39,990,656	3,990,656	-	-	39,990,656	39,990,656	-
Bank of America	Allianz Global Investors Fixed Income	1,958,720	-	-	-	1,958,720	1,958,720	-
Bank of America	Allianz Global Investors Managed Accounts	1,931,359	-	-	-	1,931,359	1,931,359	-
Bank of America	Delaware Emerging Markets Fund	1,985,000	-	-	-	1,985,000	1,985,000	-
Bank of America	Columbia Large Cap Value Fund	1,805,931	1,685,581	-	-	1,805,931	1,680,581	(125,350)
Bank of America	Columbia Large Cap Value Fund	2,933,927	3,283,015	-	-	2,933,927	3,283,015	349,088
Bank of America	Columbia Dividend Income Fund	1,363,539	1,727,217	-	-	1,363,539	1,727,217	363,678
Bank of America	Columbia Select Large Cap Growth Fund	5,575,000	6,195,912	-	-	5,575,000	6,195,912	620,912
Bank of America	Ishares MSCI Emerging Markets Index Fund	1,210,227	1,637,779	-	1,087	1,210,227	1,637,779	427,552

EIN: 34-1386676

Plan Number: 001

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

Pension Benefit Guaranty Corporation

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

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

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

OMB No. 1210-0110

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.

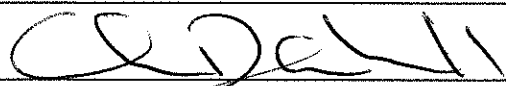
A Name of plan Perstorp Retirement Plan	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Perstorp Polyols, Inc.	D Employer Identification Number (EIN) 34-1386676
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I Basic Information

1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2011</u>		
2 Assets:		
a Market value	2a	31,620,024
b Actuarial value	2b	29,169,661
3 Funding target/participant count breakdown:	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a 291	11,990,671
b For terminated vested participants	3b 480	11,923,302
c For active participants:		
(1) Non-vested benefits.....	3c(1)	349,420
(2) Vested benefits	3c(2)	8,546,921
(3) Total active.....	3c(3) 124	8,896,341
d Total.....	3d 895	32,810,314
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐		
a Funding target disregarding prescribed at-risk assumptions.....	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b	
5 Effective interest rate	5	6.32 %
6 Target normal cost	6	824,139

Statement by Enrolled Actuary

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

SIGN HERE		<u>9/25/2012</u>
Charles D. Cahill, F.S.A., E.A.		Date
Type or print name of actuary		11-04636
P-Solve Cassidy		Most recent enrollment number
200 West Street		(781) 373-6901
Firm name		Telephone number (including area code)
Waltham MA 02451		
Address of the firm		

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

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

Schedule SB (Form 5500) 2011
v.012611

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).....	901,614	2,264,496
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	513,273	0
9 Amount remaining (line 7 minus line 8).....	388,341	2,264,496
10 Interest on line 9 using prior year's actual return of <u>14.90</u> %.....	57,863	337,410
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38 from prior year)		768,785
b Interest on (a) using prior year's effective rate of <u>6.71</u> % except as otherwise provided (see instructions).....		51,585
c Total available at beginning of current plan year to add to prefunding balance.....		820,370
d Portion of (c) to be added to prefunding balance.....		0
12 Other reductions in balances due to elections or deemed elections.....	126,710	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	319,494	2,601,906

Part III Funding percentages

14 Funding target attainment percentage	14	80.00 %
15 Adjusted funding target attainment percentage	15	80.00 %
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	91.67 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and liquidity shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
12/20/2011	500,000				
04/16/2012	500,000				
07/16/2012	500,000				
09/14/2012	500,000				
Totals •			18(b)	2,000,000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required 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	1,838,605

20 Quarterly contributions and liquidity shortfalls:

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

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:			
a Segment rates:	1st segment: 3.78 %	2nd segment: 6.31 %	3rd segment: 6.57 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....	21b		4
22 Weighted average retirement age	22		63
23 Mortality table(s) (see instructions)	☐ Prescribed - combined	☒ Prescribed - separate	☐ Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....	☒ Yes	☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes	☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes	☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	27	

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required 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	824,139	
b Excess assets, if applicable, but not greater than 31a	31b	0	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment.....	6,562,053		1,079,651
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	1,903,790	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	319,494	210,543	530,037
36 Additional cash requirement (line 34 minus line 35)	36	1,373,753	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	1,838,605	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	464,852	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	464,852	
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
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

Plan Sponsor: Perstorp Polyols, Inc.

Plan Name: Perstorp Retirement Plan

EIN: 34-1386676

Plan Number: 001

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

	(1)	(2)	(3)	(4)	(5)	(6)
	Retirement		Cumulative		Retirement	
Age	qx	Px	px	= (1) * (3)	Age	= (4) * (5)
55	0	1.00000	1.00000	0.00000	55.0	0.000
56	0	1.00000	1.00000	0.00000	56.0	0.000
57	0	1.00000	1.00000	0.00000	57.0	0.000
58	0	1.00000	1.00000	0.00000	58.0	0.000
59	0	1.00000	1.00000	0.00000	59.0	0.000
60	0.3	0.70000	1.00000	0.30000	60.0	18.000
61	0.1	0.90000	0.70000	0.07000	61.0	4.270
62	0.1	0.90000	0.63000	0.06300	62.0	3.906
63	0.1	0.90000	0.56700	0.05670	63.0	3.572
64	0.1	0.90000	0.51030	0.05103	64.0	3.266
65	1	0.00000	0.459270	0.45927	65.0	29.853
Totals:				1.00000		62.867
Total of Column (6) / Total of Column (4), Rounded to nearest age:						63.000

Plan Sponsor: Perstorp Polyols, Inc.
Plan Name: Perstorp Retirement Plan
EIN: 34-1386676
Plan Number: 001
2011 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Actuarial Methods

Funding	Unit Credit (Present Value of Accrued Benefits).
Asset Valuation	Asset Smoothing provided by IRS Notice 2009-22 pursuant to the Worker, Retiree, and Employer Recovery Act of 2008.
Measurement Date	January 1, 2011.

Economic Assumptions

Interest Rate	September 2010 IRS Segment Rates (based on high-quality corporate bonds).	
	First Segment	3.78%
	Second Segment	6.31%
	Third Segment	6.57%
Salary Scale	4.25%, previously 4.25%.	
Social Security Wage Base Increase	4.00%, previously 4.00%.	
Expense Load	\$80,000 added to Normal Cost. Same as previous year.	

Demographic Assumptions

Mortality	IRS 2011 Static Mortality Table.		
Retirement (Active)	Weighted average retirement age = 63.		
	<u>Age</u>	<u>Rate</u>	
	60	30%	
	61	10%	
	62	10%	
	63	10%	
	64	10%	
	65	100%	
Retirement (Terminated Vested)	Age 63, previously age 65.		
Termination	Sample Termination Rates illustrated below:		
	<u>Age</u>	<u>Male Rates</u>	<u>Female Rates</u>
	25	.0772	.0772
	40	.0515	.0515
	55	.0094	.0094
	65	.0000	.0000
Disability	None.		

Plan Sponsor: Perstorp Polyols, Inc.
Plan Name: Perstorp Retirement Plan
EIN: 34-1386676
Plan Number: 001
2011 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Demographic Assumptions (cont.)

Percent married	85% of all participants are assumed to be married. Wives are assumed to be 3 years younger than husbands.
Form of Payment	100% probability that participants will elect to receive value of the benefit in the form of a life annuity.

Plan Sponsor: Perstorp Polyols, Inc.
Plan Name: Perstorp Retirement Plan
EIN: 34-1386676
Plan Number: 001
2011 Schedule SB, Part V – Summary of Principal Plan Provisions

Plan Provisions

Eligibility Perstorp Polyols, Inc. employees who have completed 1,000 hours of service within the 12 month period from date of hire. Employees in the newly acquired Coatings division became eligible September 1, 2008.

Retirement Benefit 1.6% of Final Average Earnings times Benefit Service (no maximum) less 0.35% of Final Average Earnings up to covered compensation times Benefit Service (maximum 35 years) less accrued benefit under any prior plan.

Earnings Total earnings prior to withholdings including overtime pay, commissions, and contributions paid by employees under any salary reduction arrangement, but excluding bonuses, fringe benefits and severance payments.

Final Average Earnings Average of the highest 36 consecutive calendar months of the last 120 months immediately preceding date of termination.

Normal Retirement Age 65.

Early Retirement Age 55 with 5 years of service. Benefit reduced 5% for each year that benefits commence before NRD.

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

Late Retirement Benefit Normal retirement benefit calculated using service and salary to actual retirement date.

Vesting 5 year cliff vesting.

Employee Contributions None.

Plan Sponsor: Perstorp Polyols, Inc.
Plan Name: Perstorp Retirement Plan
EIN: 34-1386676
Plan Number: 001
2011 Schedule SB, Part V – Summary of Principal Plan Provisions

Plan Provisions (cont.)

Benefit Service

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

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

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

Vesting Service

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

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

Normal Form of Payment

Life annuity.

Significant Events

None.

Benefits Not Valued

None.

Plan Sponsor: Perstorp Polyols, Inc.
Plan Name: Perstorp Retirement Plan
EIN: 34-1386676
Plan Number: 001
2011 Schedule SB, line 24 – Change in Actuarial Assumptions

Changes Since Prior Valuation

Assumptions

- The assumed retirement age for terminated vested participants was updated from 65 to age 63.

Plan Sponsor: Perstorp Polyols, Inc.
Plan Name: Perstorp Retirement Plan
EIN: 34-1386676
Plan Number: 001
2011 Schedule SB, line 26 – Schedule of Active Participant Data

Years of Credited Service as of January 1, 2011

	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	Total
Attained Age											
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	6	0	0	0	0	0	0	0	0	6
30 to 34	0	6	2	3	0	0	0	0	0	0	11
35 to 39	0	6	2	3	0	0	0	0	0	0	11
40 to 44	0	7	3	5	1	3	0	0	0	0	19
45 to 49	0	7	0	4	2	1	3	0	0	0	17
50 to 54	0	11	1	3	4	2	2	6	0	0	29
55 to 59	0	7	0	1	0	2	2	8	0	0	20
60 to 64	0	3	0	1	1	2	2	0	0	1	10
65 to 69	0	0	0	0	0	1	0	0	0	0	1
70 & up	0	0	0	0	0	0	0	0	0	0	0
Total	0	53	8	20	8	11	9	14	0	1	124

Plan Sponsor: Perstorp Polyols, Inc.
Plan Name: Perstorp Retirement Plan
EIN: 34-1386676
Plan Number: 001
2011 Schedule SB, line 32 – Schedule of Amortization Bases

Date Established	Base Type	Outstanding Remaining Balance	Years Remaining	Amortization Charge/(Credit)
1/1/2011	Shortfall	\$6,562,053	7	<u>\$1,079,651</u>
Total				\$1,079,651

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2011

(a)	(b) Issue	(c)		(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %		
	US Large Cap:				
	AGILENT TECHNOLOGIES INC			149.00	4,778
	ALEXION PHARMACEUTICALS INC			2,045.00	105,497
	ALEXION PHARMACEUTICALS INC			204.00	10,497
	ALLERGAN INC			2,270.00	189,438
	ALTERA CORP			188.00	7,665
	AMAZON COM INC			1,153.00	244,353
	AMERICAN ELEC PWR INC			89.00	3,381
	AMERICAN ELEC PWR INC			1,726.00	65,284
	AMERICAN EXPRESS CO			1,695.00	84,645
	AMGEN INC			1,146.00	63,758
	ANADARKO PETE CORP			632.00	47,982
	AON CORP			84.00	4,223
	AON CORP			1,022.00	46,910
	APACHE CORP			291.00	34,379
	APPLE INC			302.00	109,498
	AT&T INC			3,359.00	100,332
	AUTOZONE INC			15.00	4,901
	BED BATH & BEYOND INC			157.00	8,365
	BED BATH & BEYOND INC			130.00	7,695
	BIOGEN IDEC INC			1,884.00	192,935
	BOEING CO			732.00	51,929
	CAMERON INTL CORP			246.00	12,152
	CAPITAL ONE FINL CORP			214.00	10,559
	CAREFUSION CORP			450.00	12,176
	CARNIVAL CORP			1,331.00	46,079
	CBS CORP			269.00	7,312
	CBS CORP			604.00	15,826
	CELGENE CORP			2,896.00	174,613
	CERNER CORP			83.00	5,337
	CHEVRON CORP			1,102.00	113,150
	CHIPOTLE MEXICAN GRILL INC			19.00	5,919
	CHIPOTLE MEXICAN GRILL INC			500.00	162,509
	CIGNA CORP			166.00	8,426
	CITIGROUP INC			1,688.00	48,773
	CITRIX SYS INC			113.00	8,323
	COGNIZANT TECHNOLOGY SOLUTIONS			77.00	5,682
	COGNIZANT TECHNOLOGY SOLUTIONS			4,675.00	335,371
	COMCAST CORP			1,069.00	25,592
	CONOCOPHILLIPS			1,154.00	87,406
	CONTINENTAL RES INC			207.00	13,246
	Subtotal carried forward to next page:				\$ 2,513,249

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)		(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %		
	US Large Cap: (subtotal from previous page)				\$ 2,513,249
	CROWN CASTLE INTL CORP			172.00 7,327	7,706
	CUMMINS INC			109.00 11,109	9,594
	CVS CAREMARK CORP			2,022.00 73,441	82,457
	DEERE & CO			302.00 22,532	23,360
	DISCOVER FINL SVCS			223.00 5,801	5,352
	DISCOVER FINL SVCS			394.00 10,301	9,456
	DISCOVERY COMMUNICATIONS INC			174.00 7,221	7,129
	DISH NETWORK CORP			219.00 4,761	6,237
	DISNEY WALT CO			2,029.00 78,598	76,088
	EDISON INTL			188.00 7,222	7,783
	EMC CORP			10,693.00 283,039	230,327
	EOG RES INC			2,578.00 246,382	253,959
	EOG RES INC			38.00 3,748	3,743
	EXPRESS SCRIPTS INC			193.00 9,674	8,625
	EXXON MOBIL CORP			1,140.00 93,637	96,626
	FIFTH THIRD BANCORP			2,515.00 30,236	31,991
	FIFTH THIRD BANCORP			635.00 7,670	8,077
	FRANKLIN RES INC			2,572.00 320,693	247,066
	FRANKLIN RES INC			442.00 49,908	42,459
	FREEPORT-MCMORAN COPPER & GOLD			1,375.00 74,157	50,586
	GENERAL DYNAMICS CORP			613.00 43,567	40,709
	GENERAL ELEC CO			6,546.00 117,544	117,239
	GOLDMAN SACHS GROUP INC			356.00 46,212	32,193
	GOOGLE INC			373.00 202,630	240,921
	GRAINGER W W INC			29.00 5,196	5,429
	HALLIBURTON CO			916.00 47,650	31,611
	HEINZ H J CO			114.00 6,104	6,161
	HESS CORP			657.00 45,667	37,318
	HUMANA INC			104.00 8,086	9,111
	HUMANA INC			489.00 39,593	42,841
	INTERNATIONAL BUSINESS MACHS			423.00 73,689	77,781
	INTUIT			224.00 10,752	11,780
	INTUITIVE SURGICAL INC			13.00 4,672	6,019
	J P MORGAN CHASE & CO			3,313.00 132,191	110,157
	JOHNSON & JOHNSON			2,041.00 138,218	133,849
	KRAFT FOODS INC			1,235.00 43,684	46,140
	LAS VEGAS SANDS CORP			5,369.00 221,522	229,417
	LAUDER ESTEE COS INC			62.00 5,482	6,964
	LAUDER ESTEE COS INC			2,142.00 224,579	240,589
	LIMITED BRANDS INC			280.00 10,006	11,298
	Subtotal carried forward to next page:				\$ 5,159,397

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)			(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %	\$Par Value/ #Shares		
	US Large Cap: (subtotal from previous page)					\$ 5,159,397
	LOEWS CORP			119.00	4,874	4,480
	LORILLARD INC			44.00	4,810	5,016
	LULULEMON ATHLETICA INC			5,134.00	295,255	239,552
	MACYS INC			234.00	7,216	7,530
	MACYS INC			744.00	23,100	23,942
	MARSH & MCLENNAN COS INC			298.00	9,117	9,422
	MCGRAW HILL COS INC			234.00	9,971	10,523
	MCKESSON CORP			110.00	9,090	8,570
	MCKESSON CORP			2,616.00	201,561	203,813
	MEAD JOHNSON NUTRITION CO			143.00	9,861	9,828
	MEDCO HLTH SOLUTIONS INC			90.00	5,205	5,031
	MERCK & CO INC			1,840.00	66,958	69,368
	METLIFE INC			2,217.00	88,444	69,126
	MICROSOFT CORP			3,341.00	88,324	86,732
	NOBLE ENERGY INC			113.00	10,196	10,666
	OCCIDENTAL PETE CORP DEL			1,069.00	110,888	100,165
	OMNICOM GROUP INC			174.00	8,194	7,757
	ORACLE CORP			3,256.00	103,157	83,516
	PEPSICO INC			503.00	34,384	33,374
	PFIZER INC			6,356.00	125,968	137,544
	PG&E CORP			1,309.00	55,155	53,957
	PG&E CORP			107.00	4,540	4,411
	PNC FINL SVCS GROUP INC			854.00	48,058	49,250
	PPG INDS INC			55.00	4,866	4,592
	PPL CORP			1,887.00	51,667	55,516
	PRECISION CASTPARTS CORP			1,307.00	210,757	215,381
	PRICELINE COM INC			606.00	318,728	283,432
	PRICELINE COM INC			10.00	5,283	4,677
	PRUDENTIAL FINL INC			914.00	55,526	45,810
	PUBLIC SVC ENTERPRISE GROUP			1,819.00	59,071	60,045
	QUALCOMM INC			3,673.00	201,637	200,913
	RALPH LAUREN CORP			44.00	6,394	6,076
	REYNOLDS AMERN INC			1,704.00	64,535	70,580
	SALESFORCE COM INC			2,258.00	322,256	229,097
	SEMPRA ENERGY			1,044.00	54,179	57,420
	SHIRE PLC			86.00	8,572	8,935
	SINA COM			89.00	5,303	4,628
	STANLEY BLACK & DECKER INC			91.00	6,407	6,152
	SUNTRUST BKS INC			193.00	4,792	3,416
	TARGET CORP			439.00	22,327	22,486
	Subtotal carried forward to next page:					\$ 7,672,126

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)			(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %	\$Par Value/ #Shares		
	US Large Cap: (subtotal from previous page)					\$ 7,672,126
	THERMO FISHER SCIENTIFIC CORP			583.00	36,407	26,217
	TIME WARNER CABLE INC			540.00	41,925	34,327
	TIME WARNER INC			1,237.00	40,942	44,704
	TJX COS INC NEW			1,450.00	80,562	93,595
	TJX COS INC NEW			139.00	7,702	8,973
	TRAVELERS COS INC			1,125.00	57,712	66,566
	UNION PAC CORP			870.00	87,238	92,168
	UNITED TECHNOLOGIES CORP			1,163.00	98,588	85,004
	UNITEDHEALTH GROUP INC			2,203.00	113,063	111,648
	US BANCORP DEL			1,559.00	38,359	42,171
	V F CORP			33.00	3,806	4,191
	VERIZON COMMUNICATIONS INC			1,397.00	51,577	56,048
	VISA INC			1,860.00	170,890	188,846
	WAL-MART STORES INC			398.00	21,298	23,785
	WELLS FARGO & CO			4,836.00	131,339	133,280
	WHOLE FOODS MKT INC			108.00	6,310	7,515
	WPP PLC			205.00	11,700	10,707
	WYNN RESORTS LTD			64.00	9,259	7,071
	Total US Large Cap					\$ 8,708,942
	US Mid Cap					
	AES CORP			271.00	2,855	\$ 3,209
	AFFILIATED MANAGERS GROUP			56.00	5,625	5,373
	AFFILIATED MANAGERS GROUP			109.00	10,823	10,459
	AGCO CORP			68.00	2,925	2,922
	ALBEMARLE CORP			70.00	4,711	3,606
	ALLEGHANY CORP DEL			27.00	9,013	7,703
	ALLIANCE DATA SYS CORP			53.00	5,080	5,504
	ALLIANCE DATA SYS CORP			80.00	7,701	8,307
	ALLIANT CORP			165.00	6,757	7,278
	ALPHA NAT RES INC			255.00	4,877	5,210
	AMC NETWORKS INC			136.00	4,880	5,111
	AMDOCS LTD			190.00	5,701	5,421
	AMEREN CORP			155.00	4,486	5,135
	AMERISOURCEBERGEN CORP			254.00	10,740	9,446
	AMERISOURCEBERGEN CORP			284.00	10,778	10,562
	AMETEK INC NEW			245.00	10,776	10,315
	ANALOG DEVICES INC			181.00	6,537	6,476
	ANALOG DEVICES INC			151.00	4,744	5,403
	APTARGROUP INC			215.00	11,338	11,217
	Subtotal carried forward to next page:					\$ 128,657

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)		(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %		
	US Mid Cap: (subtotal from previous page)				\$ 128,657
	ARROW ELECTRS INC			88.00 3,083	3,292
	ASHLAND INC			122.00 7,009	6,974
	AVNET INC			187.00 5,465	5,814
	BAIDU INC			2,417.00 334,801	281,508
	BALL CORP			164.00 6,482	5,856
	BARD C R INC			45.00 3,795	3,848
	BERKLEY W R CORP			72.00 2,305	2,476
	BORG WARNER INC			77.00 4,839	4,908
	C H ROBINSON WORLDWIDE INC			95.00 7,431	6,629
	CADENCE DESIGN SYSTEM INC			868.00 8,396	9,027
	CARTER HLDGS INC			255.00 7,957	10,152
	CATALYST HEALTH SOLUTIONS INC			148.00 8,836	7,696
	CBRE GROUP INC			321.00 5,149	4,886
	CELANESE CORP DEL			146.00 7,721	6,463
	CELANESE CORP DEL			754.00 31,657	33,380
	CEPHEID			80.00 3,016	2,753
	CF INDS HLDGS INC			111.00 16,721	16,093
	CLEAN HBRS INC			176.00 9,394	11,217
	CLIFFS NAT RES INC			81.00 4,960	5,050
	COCA-COLA ENTERPRISES INC			187.00 4,494	4,821
	COCA-COLA ENTERPRISES INC			290.00 8,056	7,476
	COMERICA INC			179.00 5,845	4,618
	COMPLETE PRODTN SVCS INC			168.00 5,916	5,638
	COMPLETE PRODTN SVCS INC			157.00 4,053	5,269
	CONCHO RES INC			150.00 13,631	14,063
	CONCUR TECHNOLOGIES INC			141.00 6,529	7,161
	CONSOL ENERGY INC			118.00 5,868	4,331
	COVANCE INC			166.00 7,955	7,590
	CRANE CO			130.00 6,243	6,072
	CROWN HLDGS INC			253.00 9,457	8,496
	CROWN HLDGS INC			152.00 5,748	5,104
	CUBIST PHARMACEUTICALS INC			204.00 7,173	8,083
	CYTEC INDS INC			168.00 9,397	7,501
	CYTEC INDS INC			130.00 5,961	5,805
	D R HORTON INC			436.00 5,519	5,498
	DAVITA INC			123.00 7,801	9,325
	DAVITA INC			111.00 9,071	8,415
	DENBURY RES INC			310.00 5,167	4,681
	DICKS SPORTING GOODS INC			120.00 4,722	4,426
	DICKS SPORTING GOODS INC			145.00 5,737	5,348
	Subtotal carried forward to next page:				\$ 696,400

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)		(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %		
	US Mid Cap: (subtotal from previous page)				\$ 696,400
	DR PEPPER SNAPPLE INC			2,870	2,764
	DRIL-QUIP INC			5,421	5,331
	EAST WEST BANCORP INC			7,712	7,643
	EDWARDS LIFESCIENCES CORP			8,808	8,625
	ELECTRONIC ARTS INC			16,117	14,544
	ELECTRONIC ARTS INC			10,279	9,105
	ENERGY XXI (BERMUDA) LTD			7,164	7,173
	EQUIFAX INC			9,170	10,382
	EXPEDIA INC DEL			9,084	4,455
	EXPEDITORS INTL WASHINGTON INC			235,487	195,912
	EXPEDITORS INTL WASHINGTON INC			5,773	4,710
	F5 NETWORKS INC			5,873	8,702
	F5 NETWORKS INC			289,495	305,944
	FIRST NIAGARA FINL GROUP INC			7,439	4,962
	FISERV INC			4,994	5,522
	FLOWERVE CORP			4,875	4,569
	FMC TECHNOLOGIES INC			278,638	332,183
	FORTINET INC			8,088	7,023
	FORTINET INC			2,698	2,814
	FOSSIL INC			7,222	5,635
	GENTEX CORP			9,778	9,587
	GREAT PLAINS ENERGY INC			4,207	4,509
	GREEN MOUNTAIN COFFEE ROASTERS			403,304	215,459
	GREEN MOUNTAIN COFFEE ROASTERS			8,301	4,306
	GUESS INC			5,841	4,563
	HANESBRANDS INC			8,441	5,902
	HANSEN NAT CORP			6,370	6,726
	HARRIS CORP DEL			4,189	3,532
	HENRY JACK & ASSOC INC			6,293	7,058
	HERBALIFE LTD			14,794	13,228
	HMS HLDGS CORP			7,382	9,178
	HOLLYFRONTIER CORP			6,165	3,955
	HOLOGIC INC			8,398	7,774
	HUNT J B TRANS SVCS INC			5,692	6,715
	HUNTINGTON BANCSHARES INC			2,747	3,267
	IHS INC			6,839	7,237
	INGRAM MICRO INC			5,336	5,584
	INTERCONTINENTAL EXCHANGE INC			6,672	6,389
	INTERCONTINENTAL EXCHANGE INC			215,532	225,670
	ITC HLDGS CORP			7,892	8,195
	Subtotal carried forward to next page:				\$ 2,203,232

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)			(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %	\$Par Value/ #Shares		
	US Mid Cap: (subtotal from previous page)					\$ 2,203,232
	ITC HLDGS CORP			125.00	9,082	9,485
	JONES LANG LASALLE INC			88.00	5,618	5,391
	JONES LANG LASALLE INC			89.00	6,816	5,452
	JOY GLOBAL INC			147.00	13,615	11,021
	JUNIPER NETWORKS INC			10,852.00	291,379	221,489
	KANSAS CITY SOUTHERN			157.00	9,029	10,678
	KENNAMETAL INC			275.00	11,771	10,043
	KEYCORP NEW			4,551.00	36,052	34,997
	KLA-TENCOR CORP			175.00	8,595	8,444
	KODIAK OIL & GAS CORP			577.00	3,789	5,482
	KOHL'S CORP			144.00	7,941	7,106
	KOHL'S CORP			708.00	39,405	34,940
	LABORATORY CORP AMER HLDGS			136.00	12,110	11,692
	LEAR CORP			214.00	10,212	8,517
	LEAR CORP			222.00	11,746	8,836
	LINEAR TECHNOLOGY CORP			298.00	8,260	8,949
	LKQ CORP			127.00	3,228	3,820
	M & T BK CORP			55.00	4,761	4,199
	MANPOWER INC			202.00	10,706	7,222
	MATTEL INC			126.00	3,393	3,498
	MICHAEL KORS HLDGS LTD			199.00	5,409	5,423
	MICROCHIP TECHNOLOGY INC			177.00	5,575	6,484
	MOHAWK INDS INC			61.00	3,384	3,651
	MOODYS CORP			314.00	11,374	10,576
	MOODYS CORP			239.00	8,639	8,050
	NAVISTAR INTL CORP NEW			184.00	7,416	6,970
	NEW ORIENTAL ED & TECHNOLOGY			210.00	4,975	5,051
	NORDSTROM INC			210.00	10,169	10,439
	NORTHWEST BANCSHARES INC MD			657.00	8,303	8,173
	NOVELLUS SYS INC			241.00	7,692	9,951
	NOVELLUS SYS INC			165.00	5,192	6,813
	NV ENERGY INC			438.00	6,688	7,161
	O'REILLY AUTOMOTIVE INC			100.00	7,891	7,995
	OIL STS INTL INC			114.00	6,533	8,706
	OIL STS INTL INC			95.00	7,708	7,255
	OLD DOMINION FGHT LINE INC			265.00	9,528	10,741
	OMNICARE INC			239.00	6,885	8,234
	ON SEMICONDUCTOR CORP			851.00	6,658	6,570
	PALL CORP			101.00	5,320	5,772
	PANERA BREAD CO			97.00	11,896	13,721
	Subtotal carried forward to next page:					\$ 2,782,229

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)		(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %		
	US Mid Cap: (subtotal from previous page)				\$ 2,782,229
	PATTERSON-UTI ENERGY INC			277.00	5,358
	PEABODY ENERGY CORP			142.00	8,143
	PEABODY ENERGY CORP			1,133.00	63,095
	POLARIS INDS INC			104.00	5,897
	POPULAR INC			1,335.00	3,467
	PROASSURANCE CORP			25.00	1,922
	QUEST DIAGNOSTICS INC			89.00	5,098
	RACKSPACE HOSTING INC			137.00	5,353
	RANGE RES CORP			93.00	5,450
	RAYMOND JAMES FINL INC			346.00	11,211
	RED HAT INC			106.00	4,345
	REGAL BELOIT CORP			144.00	9,066
	REINSURANCE GROUP AMER INC			108.00	6,625
	RELIANCE STEEL & ALUMINUM CO			153.00	7,377
	ROBERT HALF INTL INC			291.00	7,449
	ROCK-TENN CO			105.00	5,492
	ROCKWELL AUTOMATION INC			107.00	8,672
	ROCKWOOD HLDGS INC			156.00	8,533
	ROVI CORP			253.00	10,117
	ROYAL GOLD INC			69.00	4,829
	RPM INTL INC			410.00	9,222
	SALIX PHARMACEUTICALS LTD			88.00	3,196
	SEI INVESTMENTS CO			217.00	4,672
	SILGAN HOLDINGS INC			249.00	9,781
	SIRONA DENTAL SYS INC			121.00	6,152
	SLM CORP			651.00	9,526
	SM ENERGY CO			156.00	11,486
	SMITH A O			160.00	6,591
	SOLARWINDS INC			198.00	4,733
	SOLERA HLDGS INC			117.00	6,740
	SOLUTIA INC			335.00	6,218
	SOLUTIA INC			433.00	8,494
	SOTHEBYS HLDGS INC			143.00	6,105
	SOUTHWESTERN ENERGY CO			169.00	6,472
	STARWOOD HOTELS & RESORTS			215.00	9,723
	STERICYCLE INC			130.00	11,093
	TD AMERITRADE HLDG CORP			541.00	9,855
	TEMPUR-PEDIC INTL INC			191.00	12,250
	TERADATA CORP			202.00	11,567
	THOMAS & BETTS CORP			209.00	10,978

Subtotal carried forward to next page:

\$ 3,084,378

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)			(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %	\$Par Value/ #Shares		
	US Mid Cap: (subtotal from previous page)					\$ 3,084,378
	TIBCO SOFTWARE INC			310.00	8,053	7,412
	TIDEWATER INC			107.00	5,823	5,272
	TOWERS WATSON & CO			135.00	8,463	8,090
	TOWERS WATSON & CO			139.00	8,739	8,330
	TRIMBLE NAVIGATION LTD			119.00	4,734	5,164
	TRIPADVISOR INC			236.50	2,274	5,962
	ULTA SALON COSMETICS & FRAGRANCE			98.00	5,089	6,360
	UNITED CONTL HLDGS INC			295.00	4,895	5,567
	UNITED RENTALS INC			341.00	7,479	10,076
	UNUM GROUP			421.00	10,798	8,871
	VARIAN MED SYS INC			199.00	10,629	13,359
	WABTEC CORP			90.00	5,685	6,296
	WASTE CONNECTIONS INC			260.00	8,473	8,615
	WATERS CORP			67.00	5,113	4,960
	WATSON PHARMACEUTICALS INC			200.00	13,781	12,068
	WESCO INTL INC			207.00	10,841	10,973
	WESTAR ENERGY INC			390.00	10,406	11,223
	WESTAR ENERGY INC			167.00	4,469	4,806
	WESTERN DIGITAL CORP			207.00	6,625	6,407
	WESTERN UNION CO			358.00	6,395	6,537
	WESTERN UNION CO			399.00	7,366	7,286
	WILLIAMS SONOMA INC			236.00	9,198	9,086
	WINDSTREAM CORP			254.00	3,241	2,982
	WOODWARD INC			223.00	7,685	9,128
	WORLD FUEL SVCS CORP			138.00	5,135	5,793
	XEROX CORP			1,031.00	10,404	8,206
	XYLEM INC			95.00	3,083	2,441
	Total US Mid Cap					\$ 3,285,648
	Large Cap International:					
	ABB LTD			541.00	13,020	\$ 10,187
	ACCENTURE PLC			1,168.00	70,950	62,173
	ACE LTD			667.00	42,657	46,770
	ADIDAS AG			365.00	14,863	11,907
	AVAGO TECHNOLOGIES LTD			322.00	10,641	9,293
	BAYERISCHE MOTOREN WERKE A G			186.00	6,382	4,166
	BG GROUP PLC			140.00	15,620	14,975
	BHP BILLITON LTD			190.00	17,300	13,420
	BHP BILLITON LTD			784.00	71,975	55,374
	BNP PARIBAS			320.00	10,227	6,304
	Subtotal carried forward to next page:					\$ 234,569

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	Maturity Date	(c)		(d) Cost	(e) Current Value
			Rate of Interest %	\$Par Value/ #Shares		
	Large Cap International: (subtotal from previous page)					\$ 234,569
	BRAMBLES LTD			710.00	10,336	10,424
	BRITISH AMERN TOB PLC			135.00	12,255	12,809
	CANADIAN NATIONAL RAILWAY			109.00	8,489	8,563
	CANON INC			382.00	18,277	16,823
	CENOVUS ENERGY INC			140.00	5,439	4,648
	CENTRICA PLC			492.00	10,101	8,848
	CHEUNG KONG HLDGS LTD			860.00	12,384	10,231
	CHINA MOBILE LTD			141.00	6,704	6,837
	CNOOC LTD			100.00	23,099	17,468
	COCA COLA AMATIL LTD			510.00	12,129	12,036
	COMPASS GROUP PLC			1,870.00	17,933	17,756
	COVIDIEN PLC			939.00	49,280	42,264
	CSL LTD			399.00	6,891	6,545
	DANONE			1,040.00	14,945	13,114
	DENSO CORP			715.00	12,963	9,878
	ERICSSON			1,055.00	14,138	10,687
	FANUC CORP			385.00	11,508	9,824
	FRESENIUS MED CARE AG			130.00	9,835	8,837
	GLAXOSMITHKLINE PLC			146.00	6,366	6,662
	HUTCHISON WHAMPOA LTD			675.00	14,330	11,307
	IMPERIAL TOBACCO GROUP PLC			250.00	17,375	18,921
	INTL PWR PLC			130.00	6,375	6,813
	KEPPEL CORP LTD			740.00	12,985	10,615
	KINGFISHER PLC			1,380.00	11,426	10,753
	KOMATSU LTD			365.00	11,541	8,534
	KONINKLIJKE AHOLD NV			640.00	8,346	8,645
	L OREAL CO			308.00	6,308	6,453
	NATIONAL GRID PLC			614.00	29,929	29,767
	NESTLE S A			230.00	14,548	13,282
	NESTLE S A			633.00	39,777	36,555
	NIDEC CORP			405.00	9,820	8,740
	NOVARTIS A G			208.00	12,792	11,891
	NOVO-NORDISK A S			100.00	12,526	11,526
	NOVO-NORDISK A S			2,097.00	255,287	241,700
	PUBLICIS S A NEW			270.00	7,133	6,229
	REED ELSEVIER P L C			423.00	14,609	13,646
	ROCHE HLDG LTD			290.00	12,151	12,343
	ROYAL DUTCH SHELL PLC			190.00	13,748	14,442
	SAP AG			253.00	14,917	13,396
	SCHNEIDER ELEC SA			384.00	4,725	4,056
	Subtotal carried forward to next page:					\$ 968,437

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	Maturity Date	(c)		(d) Cost	(e) Current Value
			Rate of Interest %	\$Par Value/ #Shares		
	Large Cap International: (subtotal from previous page)					\$ 968,437
	SMITH & NEPHEW PLC			155.00	8,387	7,463
	SUNCOR ENERGY INC			338.00	12,727	9,745
	SWEDBANK A B			518.00	8,330	6,737
	SYNGENTA AG			219.00	14,178	12,908
	TE CONNECTIVITY LTD			216.00	6,912	6,655
	TESCO PLC			640.00	12,550	12,038
	TOTAL S A			145.00	7,855	7,411
	TOYOTA MOTOR CORP			89.00	7,449	5,886
	TRANSCANADA CORP			330.00	14,012	14,411
	UNILEVER N V			395.00	12,695	13,576
	UNILEVER N V			1,282.00	41,254	44,062
	VODAFONE GROUP PLC			410.00	10,570	11,492
	VODAFONE GROUP PLC			2,593.00	66,985	72,682
	VOLVO AKTIEBOLAGET			391.00	6,287	4,295
	WORLEYPARSONS LTD			395.00	12,107	10,395
	Total Large Cap International					<u>\$ 1,208,193</u>
	US Small Cap:					
	AAR CORP			368.00	10,750	\$ 7,055
	AAR CORP			350.00	10,410	6,710
	ACME PACKET INC			6,310.00	294,246	195,042
	ACTUANT CORP			432.00	10,405	9,802
	ADTRAN INC			93.00	2,746	2,805
	AEROPOSTALE			355.00	4,085	5,414
	ALIGN TECHNOLOGY INC			286.00	6,347	6,785
	AMERICAN PUB ED INC			162.00	7,192	7,011
	ANN INC			337.00	8,465	8,351
	ARGO GROUP INTL HLDGS LTD			280.00	8,291	8,109
	ARUBA NETWORKS INC			202.00	5,239	3,741
	ASPEN INS HLDGS LTD			270.00	7,087	7,155
	ATLAS AIR WORLDWIDE HLDGS INC			150.00	8,536	5,765
	BANKUNITED INC			246.00	6,260	5,410
	BARNES GROUP INC			404.00	9,536	9,740
	BARNES GROUP INC			450.00	10,844	10,850
	BERRY PETE CO			91.00	3,873	3,824
	BRINKS CO			305.00	9,021	8,198
	BRISTOW GROUP INC			60.00	3,020	2,843
	BROADSOFT INC			150.00	5,494	4,530
	BROOKDALE SENIOR LIVING INC			390.00	9,065	6,782
	BRUKER CORP			311.00	5,825	3,863
	Subtotal carried forward to next page:					\$ 329,785

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)		(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %		
	US Small Cap: (subtotal from previous page)				\$ 329,785
	BRUNSWICK CORP			5,174	5,111
	BUCKLE INC			4,025	3,678
	CALGON CARBON CORP			9,739	9,269
	CHEESECAKE FACTORY INC			8,287	7,748
	CHILDRENS PL RETAIL STORES INC			7,361	8,499
	CHILDRENS PL RETAIL STORES INC			5,618	6,587
	CIENA CORP			4,521	3,582
	CLARCOR INC			3,469	3,749
	CLECO CORP NEW			12,264	13,335
	COGENT COMMUNICATIONS GROUP INC			3,425	4,003
	COGNEX CORP			5,608	6,406
	COHEN & STEERS INC			4,309	4,537
	COMSCORE INC			8,236	7,611
	CORNERSTONE ONDEMAND INC			4,550	4,560
	COSTAR GROUP INC			6,094	7,274
	CURTISS WRIGHT CORP			8,747	9,468
	DANA HLDG CORP			10,119	7,217
	DECKERS OUTDOOR CORP			10,909	8,388
	DENDREON CORP			10,916	3,276
	DEVRY INC DEL			3,673	2,308
	DSW INC			7,551	6,543
	EMCOR GROUP INC			6,848	6,300
	ENDURANCE SPECIALITY HLDGS LTD			3,809	3,825
	ESTERLINE TECHNOLOGIES CORP			9,568	6,940
	ETHAN ALLEN INTERIORS INC			2,769	3,557
	EXELIS INC			-	-
	EXPRESS INC			6,719	6,142
	FABRINET			4,459	3,297
	FINISAR CORP			3,894	3,902
	FINISH LINE INC			6,915	5,978
	FIRST CASH FINANCIAL SERVICES			5,519	4,386
	FIRST MIDWEST BANCORP DEL			4,382	3,748
	FRESH MKT INC			5,078	5,746
	FTI CONSULTING INC			9,189	10,351
	GENERAL CABLE CORP DEL NEW			7,008	4,127
	GENESEE & WYO INC			8,294	9,087
	GENESEE & WYO INC			8,454	9,026
	GEO GROUP INC			6,558	5,008
	GLOBE SPECIALTY METALS INC			7,565	4,138
	GRAFTECH INTL LTD			8,802	6,143
	Subtotal carried forward to next page:				\$ 564,635

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)		(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %		
	US Small Cap: (subtotal from previous page)				\$ 564,635
	GULFPORT ENERGY CORP			7,769	7,952
	HAIN CELESTIAL GROUP INC			8,222	9,055
	HANOVER INS GROUP INC			5,248	4,893
	HEALTHSOUTH CORP			7,528	5,654
	HORNBECK OFFSHORE SVCS INC			5,061	5,584
	HUB GROUP INC			8,543	7,816
	ICONIX BRAND GROUP INC			2,156	2,199
	INCYTE CORP			3,122	2,567
	INNOPHOS HLDGS INC			4,645	4,905
	INPHI CORP			6,236	4,951
	INSULET CORP			7,937	7,250
	INTERVAL LEISURE GROUP INC			7,082	7,213
	J & J SNACK FOODS CORP			9,958	10,390
	JDA SOFTWARE GROUP INC			12,770	13,280
	KEY ENERGY SVCS INC			7,805	9,112
	LANCASTER COLONY CORP			9,079	10,054
	LIFE TIME FITNESS INC			4,731	5,657
	LIFEPOINT HOSPITALS INC			3,845	3,901
	LINCARE HLDGS INC			5,203	4,654
	LOGMEIN INC			8,312	9,021
	MADISON SQUARE GARDEN CO			4,111	5,155
	MAGELLAN HEALTH SVCS INC			8,027	7,173
	MAKO SURGICAL CORP			6,786	5,496
	MAXIMUS INC			8,670	9,304
	MB FINL INC			7,656	7,268
	MEDICIS PHARMACEUTICAL CORP			8,689	7,880
	MEDIDATA SOLUTIONS INC			7,484	7,156
	MINERALS TECHNOLOGIES INC			5,906	5,936
	MONSTER WORLDWIDE INC			5,919	3,854
	NATIONAL PENN BANCSHARES INC			5,548	5,908
	NETGEAR INC			13,392	11,917
	NORTHERN OIL & GAS INC NEV			4,359	4,604
	ONYX PHARMACEUTICALS INC			3,015	3,868
	OPENTABLE INC			8,733	5,283
	OPTIMER PHARMACEUTICALS INC			4,826	5,386
	OWENS & MINOR INC NEW			10,296	8,337
	PAREXEL INTL CORP			4,730	4,335
	PAREXEL INTL CORP			5,138	4,832
	PATRIOT COAL CORP			7,126	2,854
	PORTLAND GEN ELEC CO			10,561	10,495
	Subtotal carried forward to next page:				\$ 827,784

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)			(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %	\$Par Value/ #Shares		
	US Small Cap: (subtotal from previous page)					\$ 827,784
	PROSPERITY BANCSHARES INC			210.00	9,271	8,474
	PROTECTIVE LIFE CORP			435.00	8,800	9,813
	QLIK TECHNOLOGIES INC			245.00	7,844	5,929
	QUICKSILVER RESOURCES INC			549.00	6,115	3,684
	RBC BEARINGS INC			232.00	8,799	9,673
	REALPAGE INC			246.00	6,041	6,216
	RF MICRODEVICES INC			1,148.00	6,817	6,199
	ROSETTA RES INC			130.00	6,361	5,654
	ROSETTA RES INC			202.00	10,529	8,787
	SEATTLE GENETICS INC			156.00	2,908	2,607
	SEMGROUP CORP			86.00	2,060	2,241
	SHUTTERFLY INC			155.00	9,039	3,528
	SIGNATURE BK NEW YORK N Y			142.00	8,069	8,519
	SIGNATURE BK NEW YORK N Y			100.00	5,358	5,998
	SIX FLAGS ENTMT CORP NEW			242.00	8,402	9,980
	STONE ENERGY CORP			260.00	6,071	6,859
	SWIFT ENERGY CO			204.00	7,052	6,063
	SYMETRA FINL CORP			377.00	4,901	3,419
	TALEO CORP			218.00	7,082	8,433
	TELEFLEX INC			180.00	11,107	11,032
	TENET HEALTHCARE CORP			735.00	3,300	3,771
	TETRA TECH INC NEW			340.00	7,356	7,341
	TEXAS CAP BANCSHARES INC			171.00	4,481	5,234
	THORATEC CORP			158.00	5,446	5,302
	TOWER GRP INC			218.00	4,432	4,396
	TRUSTMARK CORP			380.00	8,762	9,230
	ULTIMATE SOFTWARE GROUP INC			130.00	7,068	8,466
	UMPQUA HLDGS CORP			610.00	6,491	7,558
	UNITED NAT FOODS INC			224.00	9,657	8,962
	VAALCO ENERGY INC COM			535.00	3,457	3,231
	VERA BRADLEY INC			126.00	5,040	4,065
	VIROPHARMA INC			176.00	3,162	4,821
	VITAMIN SHOPPE INC			221.00	9,685	8,814
	VOLCANO CORP			181.00	5,633	4,305
	WARNACO GROUP INC			96.00	5,199	4,804
	WARNACO GROUP INC			126.00	6,864	6,304
	WASHINGTON FED INC			415.00	6,947	5,806
	WEBMD HEALTH CORP			106.00	4,519	3,980
	WEST PHARMACEUTICAL SVSC INC			195.00	8,854	7,400
	WRIGHT EXPRESS CORP			170.00	8,329	9,228
	Subtotal carried forward to next page:					\$ 1,083,910

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)			(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %	\$Par Value/ #Shares		
	US Small Cap: (subtotal from previous page)					\$ 1,083,910
	WRIGHT MED GROUP INC			208.00	2,924	3,432
	Total US Small Cap					\$ 1,087,342
	SMID Cap International					
	AGNICO EAGLE MINES LTD			108.00	6,751	\$ 3,923
	ALKERMES PLC			142.00	2,216	2,465
	AMADEUS IT HLDG SA			249.00	4,025	4,052
	ANCESTRY COM INC			215.00	8,883	4,936
	AURICO GOLD INC			538.00	6,585	4,308
	BUNZL PLC			205.00	13,180	14,082
	CAP GEMINI S A			513.00	12,729	8,040
	CHICAGO BRDG & IRON CO N V			180.00	6,291	6,804
	COCA COLA HELLENIC BOTTLING CO			290.00	7,647	4,843
	ENSCO PLC			105.00	4,914	4,927
	FLEXTRONICS			1,139.00	6,995	6,447
	GROUPE CGI INC			320.00	7,418	6,032
	GROUPE CGI INC			259.00	6,069	4,882
	ICON PUB LTD CO			128.00	2,089	2,190
	INGERSOLL-RAND CO LTD			214.00	9,578	6,521
	JULIUS BAER GROUP LTD			1,430.00	11,783	11,237
	SEAGATE TECH			373.00	6,161	6,117
	SENSATA TECH HLDG NV			195.00	7,177	5,125
	VISTAPRINT NV			212.00	8,515	6,487
	Total Smid Cap International					\$ 113,418
	Emerging Markets:					
	CHECK POINT SOFTWARE TECH LTD			5,304.97	5,305	\$ 4,781
	GAZPROM O A O			10,303.20	10,303	7,679
	INDUSTRIAL & COML BK CHINA			14,647.18	14,647	12,441
	INFOSYS TECHNOLOGIES LTD			10,447.20	10,447	8,734
	MELLANOX TECHNOLOGIES LTD			7,119.62	7,120	8,025
	NICE SYS LTD			8,272.61	8,273	8,234
	SODASTREAM INTERNATIONAL LTD			7,389.49	7,390	4,348
	TAIWAN SEMICONDUCTOR MFG LTD			13,237.00	13,237	14,007
	TEVA PHARMACEUTICAL INDS LTD			20,851.17	20,851	18,001
	VIMPELCOM LTD			4,998.00	4,998	3,977
	Total Emerging Markets					\$ 90,227

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)			(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %	\$Par Value/ #Shares		
	Latin America:					
	AMERICA MOVIL S A B DE C V			470.00	12,295	\$ 10,622
	BANCO BRADESCO S A			918.00	16,585	15,312
	CIELO S A			200.00	4,580	5,168
	FOMENTO ECONOMICO MEXICANO SA			188.00	12,496	13,106
	GRUPO TELEVISA SA DE CV			512.00	10,592	10,783
	Total Latin America					\$ 54,991
	Preferred Stock:					
	VOLKSWAGEN A G			253.00	9,275	\$ 7,603
	Total Common Stocks					\$ 14,556,364
	International Mutual Funds:					
	COLUMBIA ACORN INTERNATIONAL			12,440.06	431,992	\$ 426,818
	ARTIO GLOBAL HIGH INCOME FUND			94,132.92	970,121	875,436
	HARBOR INTERNATIONAL FUND			14,765.13	736,407	774,431
	ROWE T PRICE INTL FDS INC			43,852.21	449,645	427,121
	Total International Mutual Funds					\$ 2,503,806
	Emerging Markets Mutual Funds:					
	DELAWARE EMERGING MKTS FUND			121,930.99	1,871,035	\$ 1,520,479
	PIMCO EMERGING MKT CURRENCY FUND			29,175.11	317,696	289,125
	Total Emerging Markets Mutual Funds					\$ 1,809,604
	Investment Grade Mutual Funds:					
	ALLIANZ GLOBAL INVS MANAGED			163,270.00	1,731,202	\$ 1,698,008
	Fixed Income Mutual Funds:					
	ALLIANZ GLOBAL INVS FIXED			134,510.00	1,774,595	\$ 1,677,340
	Broad Commodities Mutual Funds:					
	PIMCO COMMODITY REALRETURN			192,270.00	1,698,725	\$ 1,257,446
	Total Mutual Funds					\$ 8,946,204

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued) DECEMBER 31, 2011

(a)	(b) Issue	(c)			(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %	\$Par Value/ #Shares		
US Government Obligations:						
AAA Level 2:						
	FEDERAL NATL MTG ASSN	12/18/2013	0.750%	200,500.00	205,229	\$ 205,783
	FEDERAL HOME LN MTG CORP	9/1/2038	5.500%	13,297.96	14,352	14,447
	FEDERAL HOME LN MTG CORP	3/1/2038	5.000%	215,454.37	230,604	231,891
	FEDERAL NATL MTG ASSN	4/1/2041	4.500%	928,787.50	991,916	989,140
	FEDERAL NATL MTG ASSN	7/1/2040	5.000%	175,308.90	190,731	189,586
	FEDERAL NATL MTG ASSN	12/1/2038	5.500%	576,197.16	638,228	629,876
	Total AAA Level 2					<u>\$ 2,260,723</u>
AAA Level 1:						
	UNITED STATES TREAS NT	2/29/2012	0.875%	395,000.00	396,682	\$ 395,525
	UNITED STATES TREAS NT	3/15/2013	1.375%	80,000.00	81,303	81,141
	UNITED STATES TREAS NT	7/31/2013	1.500%	163,000.00	166,375	168,514
	UNITED STATES TREAS BD	4/15/2028	3.625%	142,015.00	142,015	156,122
	UNITED STATES TREAS NT	7/15/2012	3.000%	277,063.60	287,824	283,015
	UNITED STATES TREAS NT	8/15/2021	2.125%	215,000.00	217,688	220,512
	UNITED STATES TREAS BD	1/15/2029	2.500%	301,632.76	376,479	402,420
	Total AAA Level 1					<u>\$ 1,707,249</u>
	Total US Government Obligations					<u>\$ 3,967,972</u>
Money Market Funds:						
	BOFA CASH RESERVES			116,085.05	116,085	\$ 116,085
	BOFA CASH RESERVES			85,840.81	85,841	85,841
	BOFA CASH RESERVES			20,499.06	20,499	20,499
	BOFA CASH RESERVES			20,701.26	20,701	20,701
	BOFA CASH RESERVES			51,816.93	51,817	51,817
	BOFA CASH RESERVES			451,631.53	451,632	451,632
	BOFA CASH RESERVES			23,344.53	23,345	23,345
	BOFA CASH RESERVES			851,092.34	851,092	851,092
	BOFA CASH RESERVES			49,046.29	49,046	49,046
	Total Money Market Funds					<u>\$ 1,670,058</u>

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2011

(a)	(b) Issue	(c)			(d) Cost	(e) Current Value
		Maturity Date	Rate of Interest %	\$Par Value/ #Shares		
	Real Estate Investment Trust:					
	Real Estate Mutual Fund:					
	NATIXIS FDS TR IV AEW REAL			36,722.09	644,221	<u>\$ 623,908</u>
	Public Reits:					
	AMERICAN ASSETS TR INC			107.00	2,380	2,195
	AMERICAN CAMPUS CMNTYS INC			64.00	2,545	2,685
	AVALONBAY CMNTYS INC			501.00	64,606	65,431
	BOSTON PROPERTIES INC			686.00	70,643	68,326
	DIGITAL RLTY TR INC			76.00	4,272	5,066
	DUKE RLTY CORP			242.00	3,355	2,916
	EQUITY RESIDENTIAL			100.00	5,982	5,703
	HOME PPTYS INC			89.00	5,033	5,123
	KIMCO REALTY CORP			441.00	8,052	7,162
	LASALLE HOTEL PPTYS			340.00	8,352	8,231
	PLUM CREEK TIMBER CO INC			204.00	8,018	7,458
	REGENCY CTRS CORP			104.00	4,445	3,913
	SENIOR HSG PPTYS TR			420.00	9,807	9,425
	SIMON PPTY GROUP INC NEW			548.00	64,329	70,659
	TANGER FACTORY OUTLET CTRS INC			255.00	7,079	7,477
	TAUBMAN CTRS INC			61.00	3,713	3,788
	VENTAS INC			67.00	3,597	3,694
	VORNADO RLTY TR			68.00	5,474	5,227
	Total Public Reits					<u>\$ 284,479</u>
	US Small Cap Core Public Reits:					
	PEBBLEBROOK HOTEL TR			240.00	4,700	<u>\$ 4,603</u>
	Total Real Estate Investments					<u>\$ 912,990</u>
	Total investments held at year end:					<u>\$ 30,053,588</u>

EIN: 34-1386676
Plan Number: 001

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2011

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Fair Value	(i) Net Gain
Bank of America	BOFA Cash Reserves	41,114,785	-	-	-	41,114,785	4,114,785	-
Bank of America	BOFA Cash Reserves	39,990,656	3,990,656	-	-	39,990,656	39,990,656	-
Bank of America	Allianz Global Investors Fixed Income	1,958,720	-	-	-	1,958,720	1,958,720	-
Bank of America	Allianz Global Investors Managed Accounts	1,931,359	-	-	-	1,931,359	1,931,359	-
Bank of America	Delaware Emerging Markets Fund	1,985,000	-	-	-	1,985,000	1,985,000	-
Bank of America	Columbia Large Cap Value Fund	1,805,931	1,685,581	-	-	1,805,931	1,680,581	(125,350)
Bank of America	Columbia Large Cap Value Fund	2,933,927	3,283,015	-	-	2,933,927	3,283,015	349,088
Bank of America	Columbia Dividend Income Fund	1,363,539	1,727,217	-	-	1,363,539	1,727,217	363,678
Bank of America	Columbia Select Large Cap Growth Fund	5,575,000	6,195,912	-	-	5,575,000	6,195,912	620,912
Bank of America	Ishares MSCI Emerging Markets Index Fund	1,210,227	1,637,779	-	1,087	1,210,227	1,637,779	427,552

EIN: 34-1386676

Plan Number: 001