Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2012

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
PERSTORP RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1981

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

PERSTORP POLYOLS, INC.

600 MATZINGER ROAD
TOLEDO, OH 43612-2695

2b Employer Identification Number (EIN) 34-1386676

2c Sponsor's telephone number 419-729-5448

2d Business code (see instructions) 325100

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2013	LARRY FIORITTO
	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

Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	906
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**	102
b	Retired or separated participants receiving benefits	**6b**	302
c	Other retired or separated participants entitled to future benefits	**6c**	485
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	889
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	28
f	Total. Add lines **6d** and **6e**	**6f**	917
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**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics 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 Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **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

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

▶ **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: [X] Single [ ] Multiple-A [ ] Multiple-B

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

Part I Basic Information

1	Enter the valuation date: Month 01 Day 01 Year 2012			
2	Assets:			
	a Market value	2a		31558092
	b Actuarial value	2b		32653906
3	Funding target/participant count breakdown:		**(1)** Number of participants	**(2)** Funding Target
	a For retired participants and beneficiaries receiving payment	3a	307	12083232
	b For terminated vested participants	3b	468	10883098
	c For active participants:			
	(1) Non-vested benefits	3c(1)		321598
	(2) Vested benefits	3c(2)		8562563
	(3) Total active	3c(3)	131	8884161
	d Total	3d	906	31850491
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		7.04 %
6	Target normal cost	6		1026581

Statement by Enrolled Actuary

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

SIGN HERE

Signature of actuary — Date: 09/25/2013

CHARLES D. CAHILL, F.S.A., E.A. — Type or print name of actuary

11-04636 — Most recent enrollment number

P-SOLVE CASSIDY — Firm name

781-373-6901 — Telephone number (including area code)

200 WEST STREET
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 [ ]

Part II Beginning of Year Carryover Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	319494	2601906
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	319494	210543
9	Amount remaining (line 7 minus line 8)	0	2391363
10	Interest on line 9 using prior year's actual return of -2.34%	0	-55958
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		464852
	b Interest on (a) using prior year's effective interest rate of 6.32% except as otherwise provided (see instructions)		29379
	c Total available at beginning of current plan year to add to prefunding balance		494231
	d Portion of (c) to be added to prefunding balance		494230
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	2829635

Part III Funding Percentages

14	Funding target attainment percentage	14	93.63 %
15	Adjusted funding target attainment percentage	15	102.52 %
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	80.97 %
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
12/14/2012	500000		06/13/2013	300000	
01/16/2013	300000		07/12/2013	300000	
02/15/2013	300000		08/13/2013	300000	
03/15/2013	300000		09/12/2013	300000	
04/15/2013	300000				
05/15/2013	300000				
		Totals ► 18(b)		3200000	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	2929404

20 Quarterly contributions and liquidity shortfalls:

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

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

c If line 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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
5.54%	6.85%	7.52 %	☐ 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 subject to 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**	1026581
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	2026220	467034
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**	1493615

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	1425798	1425798

36 Additional cash requirement (line 34 minus line 35)	**36**	67817
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	2929404

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

a Total (excess, if any, of line 37 over line 36)	**38a**	2861587
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	1425798
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 an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2012** **This Form is Open to Public Inspection.**

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
PERSTORP RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
34-1386676

Part I 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).. . . . . [X] 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

HARBOR FUND DISTRIBUTORS INC.
111 SOUTH WACKER DRIVE, 34TH FLOOR
CHICAGO, IL 60606-4302

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

NATIXIS GLOBAL ASSET MANAGEMENT
399 BOYLSTON STREET
BOSTON, MA 02116

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

DELAWARE DISTRIBUTORS INC.
2005 MARKET STREET
PHILADELPHIA, PA 19103-7094

(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	103282	Yes [X] No [ ]	Yes [X] No [ ]	5079	Yes [ ] No [X]

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

PIMCO INVESTMENTS LLC

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	26895	Yes [X] No [ ]	Yes [X] No [ ]	14556	Yes [ ] No [X]

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

EATON VANCE INVESTMENT MANAGERS

2 INTERNATIONAL PLACE
BOSTON, MA 02110

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	14436	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

(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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
PERSTORP RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
34-1386676

Part I Asset and Liability Statement

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)	1500000	2700000
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	53295	51856
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1670058	2558949
(2) U.S. Government securities	1c(2)	3967972	4527568
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	7603	14934
(B) Common	1c(4)(B)	14548761	15302737
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(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)	9570113	9776994
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	289081	2127437

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	31606883	37060475
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	13384	
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	13384	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	31593499	37060475

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)	3200000	
(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)		3200000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	4094	
(B) U.S. Government securities	2b(1)(B)	122554	
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		126648
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	124	
(B) Common stock	2b(2)(B)	228021	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	401371	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		629516
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	24335001	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	24087757	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		247244
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	1984485	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		1984485

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		757131
c Other income	2c		11775
d Total income. Add all **income** amounts in column (b) and enter total	2d		6956799
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1345210	
(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)		1345210
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)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	41331	
(4) Other	2i(4)	103282	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		144613
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1489823
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		5466976
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: MEYERS BROTHERS KALICKA P.C. **(2)** EIN: 04-2713795

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		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?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

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

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
PERSTORP RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
34-1386676

Part I Distributions

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

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

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

EIN(s): 94-1687665

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** 0

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☒ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☒ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☒ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 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 lines 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 lines 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 lines 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 lines 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 lines 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 line 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 lines (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 line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

PERSTORP RETIREMENT PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

PERSTORP RETIREMENT PLAN
FINANCIAL STATEMENTS

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

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

MEYERS BROTHERS KALICKA, P.C.
CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS STRATEGISTS

INDEPENDENT AUDITORS' REPORT

To the Participants and Plan Administrator of
Perstorp Retirement Plan

Report on the Financial Statements

We have audited the accompanying financial statements of Perstorp Retirement Plan (the "Plan"), which comprise the statements of net assets available for benefits and of accumulated plan benefits as of December 31, 2012 and 2011 and the related statements of changes in net assets available for benefits and of changes in accumulated plan benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Bank of America, N.A., the trustee of the Plan, except for comparing the information with the related information included in the financial statements. 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, 2012 and 2011, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedules of assets (held at end of year) and reportable transactions as of and for the year ended December 31, 2012, are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

Report on Form and Content in Compliance with DOL Rules and Regulations

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.

Maguire Beaulieu Kalicka, P.C.

Holyoke, Massachusetts
October 2, 2013

PERSTORP RETIREMENT PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2012 AND 2011

	2012	2011
Assets		
Investments, at fair value		
Common stocks	$ 17,118,706	$ 14,556,364
Mutual funds	9,776,994	8,946,204
U.S. government and federal agency obligations	4,527,568	3,967,972
Money market funds - cash equivalents	2,558,949	1,670,058
Real estate investments	326,402	912,990
Total investments	34,308,619	30,053,588
Employer contribution receivable	2,700,000	1,500,000
Accrued interest and dividends receivable	51,856	53,295
Total assets	37,060,475	31,606,883
Liabilities		
Accrued expenses	-	13,384
Net assets available for benefits	$ 37,060,475	$ 31,593,499

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, 2012 AND 2011

	2012	2011
Additions:		
Interest and dividends	$ 756,164	$ 960,818
Net appreciation (depreciation) in the fair value of investments	3,000,635	(1,623,843)
Employer contributions	3,200,000	2,000,000
Total additions	6,956,799	1,336,975
Deductions:		
Benefits paid directly to participants	1,345,210	1,244,880
Administrative expenses	144,613	119,182
Total deductions	1,489,823	1,364,062
Net increase (decrease)	5,466,976	(27,087)
Net assets available for benefits, beginning of year	31,593,499	31,620,586
Net assets available for benefits, end of year	$ 37,060,475	$ 31,593,499

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

PERSTORP RETIREMENT PLAN

STATEMENTS OF ACCUMULATED PLAN BENEFITS
DECEMBER 31, 2012 AND 2011

	2012	2011
Actuarial present value of accumulated plan benefits		
Vested benefits		
Active	$ 8,664,297	$ 8,130,229
Terminated	10,590,366	10,326,763
Retired	12,653,495	11,411,339
	31,908,158	29,868,331
Nonvested benefits	171,268	300,563
Total actuarial present value of accumulated plan benefits	$ 32,079,426	$ 30,168,894

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, 2012 AND 2011

	2012	2011
Actuarial present value of accumulated plan benefits, beginning of year	$ 30,168,894	$ 28,418,091
Increase (decrease) during the year attributable to:		
Increase for interest due to the decrease in discount period	2,213,134	2,085,518
Benefits accumulated	954,159	852,114
Benefits paid	(1,345,210)	(1,244,880)
Assumption change (Note 6)	88,449	58,051
Net increase	1,910,532	1,750,803
Actuarial present value of accumulated plan benefits, end of year	$ 32,079,426	$ 30,168,894

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

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, 2012, Perstorp Polyols, Inc. is the only company participating in the Plan. As of December 31, 2011, Perstorp Polyols, Inc. and Perstorp Coatings, Inc. both were participating in the plan. Further detailed information about the Plan is contained in the summary plan description, available from the Plan Administrator.

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.

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.

1. DESCRIPTION OF PLAN: (CONTINUED)

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.

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 or a Perstorp Coatings, Inc. employee. Vyncolit employees are fully vested due to a partial termination declared when the Company was sold in April 2005 and Perstorp Coatings, Inc. employees became fully vested due to a partial termination declared when the Company was sold in May of 2012.

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 meets the ERISA minimum funding requirements.

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 of the Plan are prepared on the accrual basis of accounting in conformity with generally accepted accounting principles.

Investment valuation and income recognition
The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan administrator determines the Plan's valuation policies utilizing information provided by the investment advisors and trustee. See Note 5 for further discussion of fair value measurements.

The Plan presents, in the Statements of Changes in Net Assets Available for Benefits, the net (depreciation) appreciation in the fair value of its investments, which consists of the realized gains or losses and the unrealized (depreciation) appreciation on those investments in accordance with the policy of stating investments at fair value.

Interest income is recorded as earned. Dividend income is recorded on the ex-dividend date. Purchases and sales are recorded on a trade date 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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)

The actuarial present value of accumulated plan benefits is determined by the Plan's actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment. The actuarial valuations for the Plan years ended December 31, 2012 and 2011 were performed by the Plan's actuary as of January 1, 2013 and January 1, 2012, respectively. The more significant assumptions underlying the actuarial computations are discussed in Note 6. 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.

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 of investments and accrued interest and dividends as of December 31, 2012 and 2011 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, the information contained in Notes 4 and 5 concerning investments and the type of investments held during the years ended December 31, 2012 and 2011, and the information included in the schedules of assets (held at end of year) and reportable transactions.

4. INVESTMENTS:

Investments held by the Plan at December 31, 2012 and 2011 representing 5% or more of the Plan's total assets available for benefits are as follows:

	2012	2011
PIMCO High Yield FD	$ 2,009,695	$ *
Allianz Global Invs Managed	1,897,223	1,698,008
Allianz Global Invs Fixed	*	1,677,340

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

4. INVESTMENTS: (CONTINUED)

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

	2012	2011
U.S. government and federal agency obligations	$ (325)	$ 69,595
Corporate bonds	(209,366)	36,211
Shares of bank commingled trust funds	743,371	22,059
Mutual funds	1,927,526	24,987
Common stocks	393,698	(1,756,125)
Real estate investments	145,731	(20,570)
Total	$ 3,000,635	$ (1,623,843)

5. FAIR VALUE MEASUREMENTS:

The Plan follows established guidelines for a fair value hierarchy that prioritizes the inputs used to measure fair value. An asset or liability's classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. This hierarchy prioritizes the inputs into three broad levels as follows:

Level 1 Quoted prices (unadjusted) in active markets for identical assets or liabilities. Market price is generally obtained from exchange or dealer markets.

Level 2 Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities. Inputs are obtained from various sources including market participants, dealers and brokers.

Level 3 Unobservable inputs that are supported by little or no market activity as they trade infrequently or not at all and that are significant to the fair value of the assets or liabilities.

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, 2012 and 2011.

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.

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, 2012.

	Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Shares of common stocks:				
US Large Cap	$ 10,621,094	$ -	$ -	$ 10,621,094
US Mid Cap	2,436,672	-	-	2,436,672
Emerging Markets	1,858,261	-	-	1,858,261
Large Cap International	1,191,200	-	-	1,191,200
US Small Cap	877,369	-	-	877,369
SMID Cap International	63,639	-	-	63,639
Latin America	55,537	-	-	55,537
Preferred Stock	14,934	-	-	14,934
Total shares of common stock	17,118,706	-	-	17,118,706
Mutual Funds:				
US High Yield	2,009,695	-	-	2,009,695
Investment Grade	1,897,223	-	-	1,897,223
Fixed Income	1,850,513	-	-	1,850,513
Public REITS	1,353,274	-	-	1,353,274
Large Cap International	791,327	-	-	791,327
Broad commodities	782,784	-	-	782,784
International	685,166	-	-	685,166
Emerging Market	407,012	-	-	407,012
Total mutual funds	9,776,994	-	-	9,776,994
U.S. government obligations:				
AAA rating	2,183,812	2,343,756	-	4,527,568
Money Market Funds:				
Cash Reserves	2,558,949	-	-	2,558,949
Real Estate Investments:				
Public REITS	321,528	-	-	321,528
US Small Cap REITS	4,874	-	-	4,874
Total real estate investments	326,402	-	-	326,402
Total assets at fair value	$ 31,964,863	$ 2,343,756	$ -	$ 34,308,619

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, 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	14,556,364	-	-	14,556,364
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	8,946,204	-	-	8,946,204
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	912,990	-	-	912,990
Total assets at fair value	$ 27,792,865	$ 2,260,723	$ -	$ 30,053,588

6. ACTUARIAL ASSUMPTIONS:

The significant actuarial assumptions used in the determination of the present value of accumulated plan benefits as of December 31, 2012 and 2011 are as follows:

Investment Return	7 ½% in 2012 and 2011
Mortality	RP 2000 @ 2013 and 2012 Annuitant and Non-Annuitant (IRS PPA @ as of January 1, 2013 and 2012)

Retirement Rates

Age Nearest Birthday	Probability of Retirement
60	30%
61 - 64	10%
65	100%

Terminations	The rates used for 2012 and 2011 were Based on Crocker-Sarasan Table T-5.
Assumed Marital Status	85% of plan members are assumed to be married at the time they become eligible for pre-retirement death benefits under the Plan.

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

7. PLAN TAX STATUS:

The Plan obtained its last determination letter on November 5, 2008, in which the Internal Revenue Service stated that the Plan, as then designed, was in accordance with applicable requirements of the Internal Revenue Code. 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 designed and currently being operated in compliance with the applicable requirements of the Internal Revenue Code.

Plan management is required 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, 2012, 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 2009.

8. 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 $144,613 and $119,189 for the years ended December 31, 2012 and 2011, respectively. Accrued fees payable to Bank of America, N.A. totaled zero and $13,384 at December 31, 2012 and 2011, respectively. Fees paid by the Plan for investment management services were included in net appreciation in the fair value of the investment, as they are paid through revenue sharing rather than a direct payment.

9. 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.

10. SUBSEQUENT EVENT:

Management has evaluated subsequent events through October 2, 2013, the date on which the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Large Cap:					
	ACE LTD			862.00	60,166	$ 68,785
	AFLAC INC			944.00	48,824	50,145
	AGILENT TECHNOLOGIES INC			48.00	1,692	1,965
	ALEXION PHARMACEUTICALS INC			137.00	8,023	12,842
	ALEXION PHARMACEUTICALS INC			2,426.00	154,019	227,413
	ALLERGAN INC			2,180.00	182,979	199,971
	AMAZON COM INC			1,234.00	253,742	309,574
	AMERICAN ELEC PWR INC			132.00	5,054	5,634
	AMERICAN ELEC PWR INC			1,714.00	65,218	73,154
	AMERICAN EXPRESS CO			1,179.00	59,053	67,769
	AMERIPRISE FINL INC			752.00	41,671	47,098
	ANADARKO PETE CORP			640.00	48,558	47,558
	ANALOG DEVICES INC			154.00	5,633	6,477
	APPLE INC			245.00	91,391	130,382
	AT&T INC			1,403.00	42,559	47,295
	AUTOZONE INC			16.00	5,454	5,671
	BB&T CORP			202.00	5,608	5,880
	BED BATH & BEYOND INC			188.00	10,580	10,511
	BIOGEN IDEC INC			1,833.00	195,030	268,296
	BOEING CO			755.00	53,655	56,897
	CABOT OIL & GAS CORP			152.00	5,068	7,560
	CAMERON INTL CORP			82.00	4,540	4,630
	CAMERON INTL CORP			131.00	6,519	7,396
	CAPITAL ONE FINL CORP			102.00	5,033	5,909
	CAPITAL ONE FINL CORP			1,145.00	68,529	66,330
	CBS CORP			364.00	9,537	13,850
	CELGENE CORP			3,411.00	212,752	267,661
	CELGENE CORP			556.00	35,273	43,629
	CENTURYLINK INC			1,112.00	42,214	43,501
	CERNER CORP			65.00	4,174	5,038
	CHEVRON CORP			1,477.00	152,223	159,723
	CIGNA CORP			128.00	5,727	6,843
	CITIGROUP INC			3,402.00	112,962	134,583
	COGNIZANT TECHNOLOGY SOLUTIONS			3,002.00	215,157	221,795
	COMCAST CORP			2,135.00	57,978	79,764
	CONOCOPHILLIPS			2,223.00	121,718	128,912
	CONTINENTAL RES INC			74.00	4,980	5,438
	CROWN CASTLE INTL CORP			183.00	8,605	13,205
	CSX CORP			273.00	6,033	5,386
	CUMMINS INC			69.00	6,695	7,476
	Subtotal carried forward to next page:					$ 2,871,946

(Continued)

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Large Cap: (subtotal from previous page)					$ 2,871,946
	CVS CAREMARK CORP			2,609.00	99,932	126,145
	DEERE & CO			481.00	38,166	41,568
	DELPHI AUTOMOTIVE PLC			133.00	4,262	5,087
	DISCOVER FINL SVCS			247.00	6,458	9,522
	DISCOVERY COMMUNICATIONS INC			147.00	6,167	9,332
	DISH NETWORK CORP			210.00	4,769	7,644
	DISNEY WALT CO			2,381.00	94,446	118,550
	EDISON INTL			172.00	6,607	7,773
	EDISON INTL			584.00	27,366	26,391
	EMC CORP			1,314.00	32,509	33,244
	EMC CORP			9,810.00	259,726	248,193
	EOG RES INC			2,157.00	207,443	260,544
	EOG RES INC			558.00	61,772	67,401
	EXPRESS SCRIPTS HLDG CO			82.00	4,252	4,428
	EXXON MOBIL CORP			1,815.00	150,465	157,088
	FACEBOOK INC			7,880.00	178,663	209,763
	FIFTH THIRD BANCORP			2,454.00	29,503	37,301
	FIFTH THIRD BANCORP			669.00	8,350	10,169
	FRANKLIN RES INC			1,541.00	189,640	193,704
	FREEPORT-MCMORAN COPPER & GOLD			1,898.00	93,507	64,912
	GAP INC DEL			201.00	7,254	6,239
	GENERAL ELEC CO			6,604.00	120,624	138,618
	GILEAD SCIENCES INC			859.00	44,702	63,094
	GILEAD SCIENCES INC			2,749.00	180,445	201,914
	GOLDMAN SACHS GROUP INC			509.00	62,053	64,928
	GOOGLE INC			119.00	70,398	84,178
	GOOGLE INC			328.00	181,745	232,021
	GRAINGER W W INC			34.00	6,665	6,881
	HEINZ H J CO			80.00	4,297	4,614
	HERSHEY CO			92.00	6,584	6,644
	HONEYWELL INTL INC			881.00	50,197	55,917
	INTERNATIONAL BUSINESS MACHS			434.00	75,910	83,133
	INTERNATIONAL PAPER CO			119.00	4,287	4,741
	INTERNATIONAL PAPER CO			140.00	4,116	5,578
	INTUIT			132.00	7,075	7,851
	J P MORGAN CHASE & CO			3,827.00	148,894	168,270
	JOHNSON & JOHNSON			1,519.00	102,735	106,482
	KELLOGG CO			73.00	3,677	4,077
	KRAFT FOODS GROUP INC			680.00	26,122	30,920
	LAS VEGAS SANDS CORP			7,031.00	299,726	324,551
	Subtotal carried forward to next page:					$ 6,111,356

(Continued)

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Large Cap: (subtotal from previous page)					$ 6,111,356
	LAUDER ESTEE COS INC			57.00	2,701	3,412
	LAUDER ESTEE COS INC			3,496.00	183,864	209,271
	LIMITED BRANDS INC			159.00	7,916	7,483
	LINKEDIN CORP			71.00	7,400	8,152
	LINKEDIN CORP			2,655.00	295,153	304,847
	LOEWS CORP			107.00	4,382	4,360
	LORILLARD INC			28.00	3,061	3,267
	LORILLARD INC			19.00	2,580	2,217
	LOWES COS INC			1,062.00	29,571	37,722
	LULULEMON ATHLETICA INC			3,019.00	173,622	230,138
	LULULEMON ATHLETICA INC			75.00	5,211	5,717
	M & T BK CORP			38.00	3,289	3,742
	MACYS INC			121.00	4,664	4,721
	MACYS INC			229.00	7,390	8,936
	MACYS INC			1,598.00	53,999	62,354
	MARSH & MCLENNAN COS INC			152.00	4,911	5,239
	MARSH & MCLENNAN COS INC			265.00	8,108	9,135
	MCGRAW HILL FINL INC			88.00	3,750	4,811
	MCKESSON CORP			88.00	7,300	8,533
	MEAD JOHNSON NUTRITION CO			97.00	7,049	6,391
	MERCK & CO INC			3,507.00	134,864	143,577
	MICROSOFT CORP			2,370.00	62,655	63,302
	MONDELEZ INTL INC			2,042.00	48,368	51,975
	NATIONAL OILWELL VARCO INC			1,137.00	78,579	77,714
	NEXTERA ENERGY INC			1,094.00	70,941	75,694
	NIELSEN HLDGS N V			149.00	4,374	4,558
	NOBLE ENERGY INC			111.00	10,085	11,293
	OCCIDENTAL PETE CORP DEL			1,677.00	164,058	128,475
	OMNICOM GROUP INC			154.00	7,253	7,694
	ORACLE CORP			2,078.00	64,983	69,239
	PACCAR INC			661.00	29,193	29,884
	PARKER HANNIFIN CORP			104.00	8,709	8,846
	PFIZER INC			6,383.00	126,892	160,081
	PHILIP MORRIS INTL INC			789.00	67,421	65,992
	PHILLIPS 66			1,595.00	56,253	84,695
	PNC FINL SVCS GROUP INC			1,120.00	64,037	65,307
	PPG INDS INC			62.00	6,337	8,392
	PRECISION CASTPARTS CORP			1,135.00	183,538	214,992
	PRICELINE COM INC			371.00	194,730	230,165
	QUALCOMM INC			4,153.00	231,396	256,902
	Subtotal carried forward to next page:					$ 8,800,581

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Large Cap: (subtotal from previous page)					$ 8,800,581
	REGENERON PHARMACEUTICALS			23.00	3,018	3,935
	SALESFORCE COM INC			1,655.00	234,158	278,206
	SALESFORCE COM INC			31.00	4,370	5,211
	SCHLUMBERGER LTD			617.00	43,157	42,757
	SCHWAB CHARLES CORP NEW			276.00	3,667	3,963
	SEMPRA ENERGY			1,058.00	55,192	75,055
	SHERWIN WILLIAMS CO			91.00	11,682	13,998
	SHIRE PLC			74.00	7,375	6,821
	SIRIUS XM RADIO INC			1,583.00	3,719	4,575
	STATE STR CORP			978.00	41,476	45,976
	SUNTRUST BKS INC			164.00	4,398	4,649
	SUNTRUST BKS INC			301.00	7,148	8,533
	SYMANTEC CORP			413.00	7,011	7,773
	TARGET CORP			979.00	52,961	57,927
	TE CONNECTIVITY LTD			164.00	5,212	6,088
	THERMO FISHER SCIENTIFIC CORP			581.00	36,055	37,056
	TIME WARNER INC			637.00	21,834	30,468
	TJX COS INC NEW			107.00	3,590	4,542
	TRAVELERS COS INC			1,391.00	74,544	99,902
	UNION PAC CORP			754.00	75,789	94,793
	UNITED TECHNOLOGIES CORP			677.00	57,274	55,521
	UNITEDHEALTH GROUP INC			1,836.00	94,502	99,585
	US BANCORP DEL			1,491.00	36,686	47,623
	V F CORP			51.00	8,267	7,699
	V F CORP			29.00	3,345	4,378
	VALERO ENERGY CORP NEW			289.00	8,888	9,861
	VERTEX PHARMACEUTICALS INC			129.00	5,840	5,405
	VISA INC			1,839.00	177,266	278,756
	WATSON PHARMACEUTICALS INC			99.00	6,603	8,514
	WELLS FARGO & CO			4,799.00	134,481	164,030
	WESTERN DIGITAL CORP			220.00	7,110	9,347
	WHOLE FOODS MKT INC			122.00	10,376	11,121
	WPP PLC			173.00	9,873	12,612
	YUM BRANDS INC			4,124.00	266,092	273,833
	Total US Large Cap					**$ 10,621,094**
	US Mid Cap					
	ALASKA AIR GROUP INC			186.00	7,351	$ 8,014
	ALBEMARLE CORP			74.00	4,770	4,597
	ALLEGHANY CORP DEL			23.00	7,677	7,714
	Subtotal carried forward to next page:					$ 20,325

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Mid Cap: (subtotal from previous page)					$ 20,325
	AMERISOURCEBERGEN CORP			245.00	9,298	10,579
	AMERISOURCEBERGEN CORP			239.00	9,339	10,320
	APTARGROUP INC			195.00	10,283	9,305
	BALL CORP			70.00	2,713	3,133
	BARD C R INC			39.00	3,632	3,812
	BEAM INC			116.00	6,815	7,086
	CAREFUSION CORP			341.00	9,227	9,746
	CONSTELLATION BRANDS INC			197.00	5,844	6,972
	CRANE CO			164.00	7,418	7,590
	CROWN HLDGS INC			125.00	4,345	4,601
	CROWN HLDGS INC			233.00	8,439	8,577
	CYTEC INDS INC			91.00	4,173	6,264
	CYTEC INDS INC			84.00	4,698	5,782
	DENBURY RES INC			319.00	5,381	5,168
	DOVER CORP			111.00	6,580	7,294
	EXACTTARGET INC			384.00	9,197	7,680
	FAMILY DLR STORES INC			100.00	6,637	6,341
	FLUOR CORP			172.00	9,485	10,103
	FLOWSERVE CORP			77.00	8,524	11,304
	GNC HLDGS INC			161.00	5,517	5,358
	GENESEE & WYO INC			119.00	6,690	9,054
	HANESBRANDS INC			244.00	7,628	8,740
	HUBBELL INC			37.00	2,788	3,131
	JONES LANG LASALLE INC			90.00	6,263	7,555
	KLA-TENCOR CORP			206.00	9,499	9,839
	KENNAMETAL INC			106.00	4,537	4,240
	LABORATORY CORP AMER HLDGS			41.00	3,631	3,551
	LEAR CORP			186.00	8,876	8,712
	MICROCHIP TECHNOLOGY INC			148.00	5,124	4,823
	NATIONSTAR MTG HLDGS INC			39.00	1,179	1,207
	NEWELL RUBBERMAID INC			253.00	5,050	5,634
	NORDSTROM INC			84.00	4,085	4,494
	NORDSTROM INC			80.00	3,962	4,280
	NVIDIA CORP			284.00	3,422	3,481
	OIL STS INTL INC			65.00	3,792	4,650
	OIL STS INTL INC			86.00	6,978	6,152
	OMNICARE INC			294.00	8,801	10,613
	ON SEMICONDUCTOR CORP			440.00	2,967	3,102
	QUEST DIAGNOSTICS INC			58.00	3,322	3,379
	RPM INTL INC			371.00	8,345	10,893
	Subtotal carried forward to next page:					$ 284,870

(Continued)

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Mid Cap: (subtotal from previous page)					$ 284,870
	RAYMOND JAMES FINL INC			234.00	7,582	9,016
	ROCKWELL AUTOMATION INC			63.00	4,883	5,291
	ROCKWOOD HLDGS INC			132.00	7,192	6,529
	SILGAN HOLDINGS INC			170.00	6,678	7,062
	STANLEY BLACK & DECKER INC			96.00	6,540	7,101
	STARWOOD HOTELS & RESORTS			96.00	5,534	5,507
	SUPERIOR ENERGY SVCS INC			211.00	5,463	4,372
	TD AMERITRADE HLDG CORP			461.00	8,398	7,749
	TELEFLEX INC			161.00	9,934	11,481
	TOLL BROTHERS INC			133.00	3,711	4,300
	TOWERS WATSON & CO			68.00	4,263	3,822
	TOWERS WATSON & CO			154.00	9,452	8,656
	WYNN RESORTS LTD			57.00	5,866	6,412
	AFFILIATED MANAGERS GROUP			73.00	7,678	9,501
	ALIGN TECHNOLOGY INC			138.00	3,691	3,830
	ALIGN TECHNOLOGY INC			177.00	4,112	4,912
	ALLIANCE DATA SYS CORP			27.00	2,817	3,909
	ALLIANCE DATA SYS CORP			52.00	5,600	7,528
	ALTERA CORP			146.00	5,554	5,021
	AMETEK INC NEW			235.00	6,926	8,829
	AMPHENOL CORP NEW			90.00	5,509	5,823
	ANSYS INC			107.00	7,616	7,205
	ATHENAHEALTH INC			67.00	5,098	4,910
	AUTODESK INC			159.00	5,126	5,621
	AVIS BUDGET GROUP INC			320.00	4,437	6,342
	BORG WARNER INC			82.00	5,434	5,873
	BROOKDALE SENIOR LIVING INC			262.00	5,425	6,634
	C H ROBINSON WORLDWIDE INC			88.00	5,316	5,563
	CABELAS INC			96.00	4,300	4,008
	CADENCE DESIGN SYSTEM INC			793.00	7,758	10,713
	CHIPOTLE MEXICAN GRILL INC			16.00	4,819	4,759
	CITRIX SYS INC			121.00	8,865	7,940
	CLEAN HBRS INC			109.00	5,947	5,996
	CLEAN HBRS INC			99.00	5,361	5,446
	COMMVAULT SYS INC			144.00	7,311	10,031
	CONCHO RES INC			122.00	10,860	9,828
	CONCUR TECHNOLOGIES INC			36.00	2,349	2,431
	COSTAR GROUP INC			90.00	5,134	8,042
	CUBIST PHARMACEUTICALS INC			90.00	3,374	3,784
	DSW INC			97.00	5,154	6,371
	Subtotal carried forward to next page:					$ 543,018

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Mid Cap: (subtotal from previous page)					$ 543,018
	DAVITA HEALTHCARE PARTNERS INC			29.00	2,370	3,205
	DICKS SPORTING GOODS INC			130.00	6,422	5,914
	DOLLAR TREE INC			242.00	11,231	9,816
	DOMINOS PIZZA INC			191.00	6,269	8,318
	DRIL-QUIP INC			87.00	5,910	6,355
	EQT CORP			95.00	4,458	5,603
	EDWARDS LIFESCIENCES CORP			2,528.00	247,971	227,950
	EDWARDS LIFESCIENCES CORP			127.00	9,544	11,452
	ELECTRONIC ARTS INC			209.00	4,860	3,035
	EQUIFAX INC			101.00	3,456	5,466
	EQUINIX INC			26.00	4,212	5,361
	FMC TECHNOLOGIES INC			5,181.00	229,205	221,902
	FASTENAL CO			128.00	5,610	5,971
	FASTENAL CO			755.00	34,827	35,221
	F5 NETWORKS INC			135.00	12,262	13,115
	FORTUNE BRANDS HOME & SEC INC			160.00	4,682	4,675
	HAIN CELESTIAL GROUP INC			144.00	4,794	7,808
	HOLOGIC INC			261.00	4,936	5,223
	HUNT J B TRANS SVCS INC			41.00	1,764	2,448
	IAC / INTERACTIVECORP			131.00	5,660	6,189
	IHS INC			60.00	5,299	5,760
	ILLUMINA INC			135.00	6,318	7,505
	INFORMATICA CORP			204.00	7,392	6,185
	INTERCONTINENTAL EXCHANGE INC			35.00	4,542	4,333
	ITC HLDGS CORP			95.00	6,996	7,306
	KANSAS CITY SOUTHERN			90.00	5,737	7,513
	KODIAK OIL & GAS CORP			355.00	2,647	3,142
	LKQ CORP			253.00	5,091	5,338
	LSI CORP			660.00	4,667	4,666
	MEDIVATION INC			34.00	1,592	1,739
	MOODYS CORP			147.00	5,325	7,397
	MOODYS CORP			153.00	5,600	7,699
	O REILLY AUTOMOTIVE INC			67.00	5,555	5,991
	OCEANEERING INTL INC			89.00	4,237	4,787
	OLD DOMINION FGHT LINE INC			358.00	8,581	12,272
	ONYX PHARMACEUTICALS INC			121.00	4,985	9,139
	PANERA BREAD CO			40.00	5,434	6,353
	PERRIGO CO			51.00	5,487	5,306
	PETSMART INC			96.00	6,682	6,561
	PHARMACYCLICS INC			100.00	5,997	5,778
	Subtotal carried forward to next page:					$ 1,262,815

(Continued)

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Mid Cap: (subtotal from previous page)					$ 1,262,815
	POLARIS INDS INC			54.00	3,153	4,544
	RACKSPACE HOSTING INC			90.00	4,698	6,684
	RED HAT INC			190.00	10,977	10,062
	ROBERT HALF INTL INC			379.00	9,934	12,060
	SBA COMMUNICATIONS CORP			86.00	5,106	6,104
	SEI INVESTMENTS CO			192.00	4,134	4,481
	SM ENERGY CO			162.00	11,123	8,458
	SEATTLE GENETICS INC			106.00	1,976	2,456
	SIGNATURE BK NEW YORK N Y			78.00	4,180	5,565
	SIX FLAGS ENTMT CORP NEW			160.00	5,555	9,792
	SKYWORKS SOLUTIONS INC			174.00	4,092	3,532
	SMITH A O			145.00	5,973	9,145
	SMITH A O			131.00	6,775	8,262
	STERICYCLE INC			95.00	8,214	8,862
	TENET HEALTHCARE CORP			223.00	4,494	7,241
	TERADATA CORP			152.00	10,011	9,407
	THERAVANCE INC COM			137.00	2,749	3,047
	3D SYS CORP			136.00	4,469	7,256
	TIBCO SOFTWARE INC			245.00	6,708	5,385
	TRIPADVISOR INC			30.00	1,016	1,258
	ULTA SALON COSMETICS & FRAGRANCE			151.00	10,898	14,837
	ULTIMATE SOFTWARE GROUP INC			92.00	5,567	8,686
	VERISK ANALYTICS INC			193.00	8,495	9,837
	WEX INC			125.00	6,124	9,421
	WILLIAMS SONOMA INC			81.00	3,157	3,545
	AGCO CORP			116.00	5,310	5,698
	AES CORP			248.00	2,727	2,654
	ALLIANT CORP			120.00	4,914	5,269
	AMEREN CORP			137.00	3,965	4,209
	ARROW ELECTRS INC			172.00	6,013	6,550
	ASHLAND INC			60.00	3,447	4,825
	AVNET INC			160.00	4,676	4,898
	CF INDS HLDGS INC			49.00	7,660	9,955
	CA INC			132.00	3,412	2,901
	CELANESE CORP DEL			57.00	3,004	2,538
	COCA-COLA ENTERPRISES INC			208.00	5,778	6,600
	COMERICA INC			196.00	6,296	5,947
	DR PEPPER SNAPPLE INC			65.00	2,665	2,872
	EAST WEST BANCORP INC			434.00	8,682	9,327
	EASTMAN CHEM CO			55.00	2,623	3,743
	Subtotal carried forward to next page:					$ 1,520,728

(Continued)

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Mid Cap: (subtotal from previous page)					$ 1,520,728
	FIRST REP BK SAN FRANCISCO			162.00	5,462	5,310
	FOOT LOCKER INC			143.00	4,212	4,593
	GREAT PLAINS ENERGY INC			147.00	2,988	2,986
	HARRIS CORP DEL			137.00	5,882	6,708
	HUMANA INC			44.00	3,028	3,020
	HUNTINGTON BANCSHARES INC			721.00	3,577	4,607
	JOY GLOBAL INC			97.00	5,430	6,187
	KBR INC			176.00	6,512	5,266
	KEYCORP NEW			4,679.00	37,043	39,397
	KOHLS CORP			70.00	3,754	3,009
	MANPOWERGROUP INC			128.00	6,784	5,432
	MASCO CORP			234.00	2,938	3,898
	NV ENERGY INC			390.00	5,955	7,075
	OWENS ILL INC			169.00	3,556	3,595
	POPULAR INC			116.00	3,013	2,412
	PROASSURANCE CORP			48.00	1,845	2,025
	PROSPERITY BANCSHARES INC			190.00	8,388	7,980
	PROTECTIVE LIFE CORP			185.00	3,743	5,287
	REGIONS FINL CORP			10,823.00	67,456	77,168
	REINSURANCE GROUP AMER INC			95.00	5,828	5,084
	ROCK-TENN CO			70.00	4,105	4,894
	ROCK-TENN CO			47.00	2,619	3,286
	SLM CORP			266.00	3,892	4,557
	TRW AUTOMOTIVE HLDGS CORP			89.00	3,482	4,771
	TORCHMARK CORP			204.00	9,813	10,541
	UNITED CONTL HLDGS INC			217.00	4,857	5,073
	UNITED RENTALS INC			115.00	2,659	5,235
	UNITED RENTALS INC			107.00	3,520	4,871
	WESCO INTL INC			186.00	9,741	12,542
	AMDOCS LTD			168.00	5,041	5,710
	ARCH CAP GROUP LTD			99.00	3,590	4,358
	ENERGY XXI (BERMUDA) LTD			202.00	6,689	6,498
	HERBALIFE LTD			165.00	8,865	5,435
	FREESCALE SEMICONDUCTOR LTD			407.00	3,954	4,481
	MICHAEL KORS HLDGS LTD			67.00	3,691	3,419
	MICHAEL KORS HLDGS LTD			6,157.00	294,435	314,192
	AXIS CAP HLDGS LTD			128.00	4,495	4,434
	BAIDU INC			156.00	16,485	15,645
	BAIDU INC			2,908.00	389,405	291,643
	WESTAR ENERGY INC			116.00	3,104	3,320
	Total US Mid Cap					**$ 2,436,672**

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	Large Cap International:					
	ABB LTD			461.00	11,095	9,584
	ADIDAS AG			315.00	12,827	13,981
	AMADEUS IT HLDG SA			352.00	6,118	8,840
	AVAGO TECHNOLOGIES LTD			225.00	7,578	7,121
	BG GROUP PLC			736.00	16,147	12,113
	BHP BILLITON LTD			138.00	12,565	10,822
	BRAMBLES LTD			880.00	12,557	13,723
	BRITISH AMERN TOB PLC			138.00	12,763	13,973
	BRITISH SKY BROADCASTING GROUP			165.00	7,324	8,229
	CANADIAN NATIONAL RAILWAY			92.00	7,165	8,373
	CANON INC			78.00	3,732	3,058
	CATAMARAN CORP			165.00	7,824	7,772
	CENOVUS ENERGY INC			118.00	4,584	3,958
	CENTRICA PLC			422.00	8,664	9,154
	CHEUNG KONG HLDGS LTD			723.00	10,411	11,100
	CHINA MOBILE LTD			119.00	5,658	6,988
	CNOOC LTD			70.00	16,169	15,400
	COCA COLA AMATIL LTD			355.00	8,443	9,914
	COCA COLA HELLENIC BOTTLING CO			251.00	6,619	5,916
	COMPASS GROUP PLC			1,585.00	15,200	18,679
	COVIDIEN PLC			932.00	48,913	53,814
	DENSO CORP			490.00	8,884	8,424
	DEUTSCHE BOERSE			1,026.00	5,668	6,250
	DEUTSCHE TELEKOM AG			2,525.00	27,203	28,613
	EATON CORP PLC			596.00	30,935	32,291
	ENSCO PLC			99.00	4,929	5,869
	ERICSSON			722.00	9,676	7,292
	FANUC CORP			317.00	9,250	9,728
	FLEXTRONICS			1,014.00	6,228	6,297
	FRESENIUS MED CARE AG			224.00	8,473	7,683
	GALAXY ENTMT GROUP LTD			174.00	5,331	6,813
	GROUPE CGI INC			296.00	6,678	6,846
	GROUPE CGI INC			98.00	2,311	2,267
	HUTCHISON WHAMPOA LTD			423.00	8,980	8,830
	IMPERIAL TOBACCO GROUP PLC			232.00	16,313	17,898
	KEPPEL CORP LTD			599.00	10,511	10,789
	KINGFISHER PLC			1,052.00	8,745	9,716
	KOMATSU LTD			305.00	9,644	7,704
	L OREAL CO			261.00	5,346	7,219
	LYONDELLBASELL INDUSTRIES NV			1,337.00	57,515	76,329
	Subtotal carried forward to next page:					$ 519,370

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	Large Cap International: (subtotal from previous page)					$ 519,370
	NATIONAL GRID PLC			1,259.00	61,234	72,317
	NESTLE S A			196.00	12,397	12,762
	NESTLE S A			647.00	40,656	42,127
	NOVARTIS A G			135.00	8,302	8,546
	NOVO-NORDISK A S			48.00	6,012	7,834
	NOVO-NORDISK A S			1,333.00	164,692	217,559
	PEARSON PLC			295.00	5,560	5,764
	POTASH CORP SASK INC			248.00	10,234	10,091
	PUBLICIS S A NEW			794.00	10,555	11,842
	REED ELSEVIER P L C			445.00	15,379	18,708
	ROCHE HLDG LTD			340.00	14,829	17,086
	ROGERS COMMUNICATIONS INC			1,339.00	55,813	60,951
	ROYAL DUTCH SHELL PLC			165.00	11,939	11,697
	SAP AG			273.00	16,004	21,944
	SCHNEIDER ELEC SA			551.00	6,433	7,966
	SEAGATE TECH			272.00	5,749	8,274
	SMITH & NEPHEW PLC			165.00	8,981	9,141
	SUNCOR ENERGY INC			355.00	12,642	11,708
	SWEDBANK A B			464.00	7,306	9,058
	SYNGENTA AG			183.00	11,848	14,786
	TOYOTA MOTOR CORP			76.00	6,361	7,087
	TRANSCANADA CORP			242.00	10,275	11,451
	UNILEVER N V			339.00	10,895	12,984
	UNILEVER N V			1,307.00	42,113	50,058
	VOLVO AKTIEBOLAGET			544.00	8,330	7,426
	WEATHERFORD INTL LTD			238.00	3,043	2,663
	Total Large Cap International					**$ 1,191,200**
	US Small Cap:					
	ACCRETIVE HEALTH INC			444.00	5,163	$ 5,141
	ACORDA THERAPEUTICS INC			157.00	3,921	3,903
	ACTUANT CORP			344.00	8,286	9,601
	AEROPOSTALE			429.00	5,107	5,581
	AMERICAN AXLE & MFG HLDGS INC			412.00	4,275	4,614
	ANN INC			213.00	5,650	7,208
	APPLIED MICRO CIRCUITS CORP			447.00	2,741	3,764
	APPROACH RES INC			106.00	3,439	2,651
	ARUBA NETWORKS INC			180.00	3,384	3,733
	ASPEN INS HLDGS LTD			241.00	6,326	7,731
	ASPEN TECHNOLOGY INC			151.00	3,911	4,174
	Subtotal carried forward to next page:					$ 58,101

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Small Cap: (subtotal from preivous page)					$ 58,101
	B & G FOODS INC			268.00	7,687	7,587
	BANKUNITED INC			193.00	4,894	4,717
	BARNES GROUP INC			185.00	4,367	4,155
	BARNES GROUP INC			385.00	9,278	8,647
	BEACON ROOFING SUPPLY INC			215.00	6,462	7,155
	BERRY PETE CO			173.00	7,489	5,804
	BROADSOFT INC			138.00	4,819	5,014
	BRUKER CORP			398.00	4,933	6,065
	BRUNSWICK CORP			289.00	5,321	8,407
	BRUNSWICK CORP			266.00	5,759	7,738
	CABOT CORP			121.00	4,443	4,815
	CALGON CARBON CORP			528.00	8,716	7,487
	CAVIUM INC			160.00	4,929	4,994
	CENTENE CORP			106.00	4,550	4,346
	CEPHEID			191.00	6,954	6,467
	CHEESECAKE FACTORY INC			174.00	5,473	5,692
	CHEMED CORP			72.00	4,533	4,938
	CHEMTURA CORP			331.00	6,627	7,037
	CHILDRENS PL RETAIL STORES INC			146.00	6,717	6,466
	CHILDRENS PL RETAIL STORES INC			136.00	6,381	6,023
	CIENA CORP			312.00	4,839	4,898
	CLECO CORP NEW			174.00	6,097	6,962
	CLIFFS NAT RES INC			97.00	4,878	3,741
	COGENT COMMUNICATIONS GROUP INC			248.00	5,214	5,615
	COGNEX CORP			238.00	8,598	8,756
	COHEN & STEERS INC			180.00	5,033	5,485
	CORNERSTONE ONDEMAND INC			281.00	5,322	8,298
	CURTISS WRIGHT CORP			189.00	6,169	6,205
	CYPRESS SEMICONDUCTOR CORP			354.00	4,240	3,837
	DANA HLDG CORP			422.00	6,594	6,587
	DANA HLDG CORP			512.00	6,430	7,992
	DARLING INTL INC			292.00	4,066	4,684
	DEALERTRACK TECHNOLOGIES INC			312.00	9,168	8,961
	EMCOR GROUP INC			213.00	6,207	7,372
	ENDOLOGIX INC			378.00	5,253	5,383
	ENPRO INDS INC			154.00	5,566	6,299
	ESTERLINE TECHNOLOGIES CORP			135.00	10,295	8,587
	ETHAN ALLEN INTERIORS INC			147.00	2,713	3,779
	FIFTH & PAC COS INC			594.00	6,666	7,395
	FINISAR CORP			426.00	6,788	6,940
	Subtotal carried forward to next page:					$ 309,431

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Small Cap: (subtotal from preivous page)					$ 309,431
	FINISH LINE INC			275.00	6,135	5,206
	FIRST MIDWEST BANCORP DEL			534.00	6,790	6,686
	FIVE BELOW INC			224.00	7,023	7,177
	FORTINET INC			313.00	6,821	6,579
	FRESH MKT INC			118.00	4,876	5,675
	FTI CONSULTING INC			276.00	10,534	9,108
	FULLER H B CO			194.00	5,854	6,755
	FUSION-IO INC			220.00	4,915	5,045
	GENERAL CABLE CORP DEL NEW			216.00	8,379	6,569
	GLOBE SPECIALTY METALS INC			147.00	2,481	2,021
	GRAPHIC PACKAGING HLDG CO			976.00	5,305	6,305
	GREENWAY MEDICAL TECHNOLOGIES			267.00	4,241	4,101
	HEALTHSOUTH CORP			303.00	7,128	6,396
	HECLA MNG CO			523.00	3,410	3,049
	HMS HLDGS CORP			226.00	6,079	5,858
	HMS HLDGS CORP			240.00	6,469	6,221
	HORNBECK OFFSHORE SVCS INC			129.00	5,221	4,430
	HORNBECK OFFSHORE SVCS INC			224.00	7,070	7,692
	HUB GROUP INC			233.00	7,979	7,829
	HUNTINGTON INGALLS INDS INC			126.00	5,379	5,461
	ICONIX BRAND GROUP INC			384.00	6,708	8,571
	IDENIX PHARMACEUTICALS INC COM			457.00	4,094	2,216
	INNOPHOS HLDGS INC			143.00	6,666	6,650
	INSULET CORP			333.00	6,823	7,065
	INTERVAL LEISURE GROUP INC			234.00	3,127	4,537
	ITRON INC			120.00	4,681	5,345
	J & J SNACK FOODS CORP			90.00	4,596	5,749
	LANCASTER COLONY CORP			129.00	8,077	8,926
	LIFE TIME FITNESS INC			157.00	6,312	7,726
	LINDSAY MANUFACTURING COMPANY			117.00	8,371	9,373
	MAGELLAN HEALTH SVCS INC			183.00	9,736	8,967
	MARRIOTT VACATIONS WORLDWIDE			216.00	6,445	9,001
	MASTEC INC			383.00	6,946	9,547
	MAXIMUS INC			199.00	7,668	12,581
	MB FINL INC			376.00	6,773	7,425
	MICROSEMI CORP			494.00	9,137	10,394
	MINERALS TECHNOLOGIES INC			124.00	3,695	4,950
	MOLINA HEALTHCARE INC			135.00	3,768	3,653
	NATIONAL FINL PARTNERS CORP			213.00	3,169	3,651
	NATIONAL PENN BANCSHARES INC			626.00	4,962	5,834
	Subtotal carried forward to next page:					$ 569,755

(Continued)

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Small Cap: (subtotal from preivous page)					$ 569,755
	NETGEAR INC			319.00	12,034	12,578
	NORTHERN OIL & GAS INC NEV			327.00	6,528	5,500
	NORTHWEST BANCSHARES INC MD			422.00	5,333	5,123
	NXSTAGE MED INC			334.00	6,273	3,758
	OMNIVISION TECHNOLOGIES INC			458.00	7,227	6,449
	ON ASSIGNMENT INC			299.00	5,988	6,064
	OPENTABLE INC			138.00	8,125	6,734
	OPTIMER PHARMACEUTICALS INC			239.00	2,621	2,163
	PAREXEL INTL CORP			139.00	3,258	4,113
	PIER 1 IMPORTS INC			473.00	8,502	9,460
	POLYONE CORP			496.00	6,990	10,128
	PORTLAND GEN ELEC CO			261.00	6,642	7,141
	QLIK TECHNOLOGIES INC			370.00	10,397	8,036
	QUESTCOR PHARMACEUTICALS INC			176.00	7,380	4,703
	RBC BEARINGS INC			177.00	6,713	8,861
	REGAL BELOIT CORP			66.00	4,145	4,651
	ROSETTA RES INC			179.00	9,330	8,112
	ROSETTA RES INC			137.00	6,355	6,209
	ROYAL GOLD INC			55.00	4,029	4,475
	RUCKUS WIRELESS INC			266.00	3,902	5,993
	SILICON GRAPHICS INTL CORP			558.00	4,935	5,708
	SOTHEBYS HLDGS INC			114.00	4,867	3,833
	SOURCEFIRE INC			114.00	4,940	5,383
	SPIRIT AIRLS INC			589.00	10,887	10,443
	STIFEL FINL CORP			263.00	9,713	8,408
	STONE ENERGY CORP			345.00	8,324	7,079
	SYMETRA FINL CORP			302.00	3,830	3,920
	SYNAGEVA BIOPHARMA CORP			68.00	3,681	3,148
	TEAM HEALTH HOLDINGS INC			234.00	6,592	6,732
	TETRA TECH INC NEW			310.00	6,888	8,206
	TEXAS CAP BANCSHARES INC			169.00	7,658	7,575
	THORATEC CORP			114.00	3,929	4,276
	TITAN INTL INC			209.00	4,435	4,539
	TOWER GRP INC			328.00	6,848	5,835
	TRUSTMARK CORP			338.00	7,794	7,591
	U S G CORP			148.00	3,646	4,154
	UMPQUA HLDGS CORP			703.00	7,850	8,288
	UNITED NAT FOODS INC			118.00	5,087	6,324
	VAALCO ENERGY INC COM			981.00	7,170	8,488
	VIROPHARMA INC			128.00	2,568	2,913
	Subtotal carried forward to next page:					$ 822,849

(Continued)

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Small Cap: (subtotal from preivous page)					$ 822,849
	VITAMIN SHOPPE INC			152.00	6,661	8,718
	VIVUS INC			256.00	5,300	3,436
	VOLCANO CORP			230.00	7,009	5,430
	WALTER INVT MGMT CORP			101.00	4,318	4,345
	WASHINGTON FED INC			377.00	6,311	6,360
	WATSCO INC			82.00	6,036	6,142
	WEST PHARMACEUTICAL SVSC INC			177.00	8,037	9,691
	WOLVERINE WORLD WIDE INC			118.00	5,137	4,836
	WRIGHT MED GROUP INC			265.00	3,882	5,562
	Total US Small Cap					**$ 877,369**
	SMID Cap International:					
	ALKERMES PLC			230.00	3,908	$ 4,259
	BUNZL PLC			142.00	9,129	11,645
	CAP GEMINI S A			301.00	7,469	6,520
	CORE LABORATORIES N V			47.00	4,866	5,138
	ELAN PLC			320.00	3,675	3,267
	ICON PUB LTD CO			136.00	2,426	3,774
	INTERXION HLDG NV			276.00	5,075	6,558
	JULIUS BAER GROUP LTD			1,204.00	9,921	8,505
	LIONS GATE ENTMT CORP			331.00	4,873	5,428
	PROTHENA CORP PLC			7.81	71	57
	WORLEYPARSONS LTD			350.00	10,726	8,488
	Total Smid Cap International					**$ 63,639**
	Latin America:					
	AMERICA MOVIL S A B DE C V			472.00	12,213	$ 10,922
	BANCO BRADESCO S A			870.00	15,317	15,112
	CIELO S A			202.00	3,857	5,622
	FOMENTO ECONOMICO MEXICANO SA			78.00	5,185	7,854
	GRUPO TELEVISA SA DE CV			603.00	12,652	16,027
	Total Latin America					**$ 55,537**
	Emerging Markets:					
	ALLOT COMMUNICATIONS LTD			220.00	3,894	$ 3,919
	GAZPROM O A O			618.00	8,844	5,814
	INDUSTRIAL & COML BK CHINA			870.00	12,159	12,347
	RADWARE LTD			120.00	3,908	3,960
	TAIWAN SEMICONDUCTOR MFG LTD			632.00	7,710	10,845
	TEVA PHARMACEUTICAL INDS LTD			426.00	19,640	15,907
	VANGUARD FTSE EMERGING MKTS ETF			40,545.00	1,642,072	1,805,469
	Total Emerging Markets					**$ 1,858,261**

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	Preferred Stock:					
	VOLKSWAGEN A G			329.00	11,720	$ 14,934
	Total Common Stocks					$ 17,118,706
	US High Yield Mutual Funds:					
	PIMCO HIGH YIELD FD			208,474.58	1,968,000	$ 2,009,695
	Fixed Income Mutual Funds:					
	ALLIANZ GLOBAL INVS FIXED			137,075.00	1,807,068	$ 1,850,513
	Investment Grade Mutual Funds:					
	ALLIANZ GLOBAL INVS MANAGED			169,093.00	1,793,474	$ 1,897,223
	Public Reits Mutual Funds:					
	NATIXIS FDS TR IV AEW REAL			75,475.40	1,441,252	$ 1,353,274
	Broad Commodities Mutual Funds:					
	PIMCO COMMODITY REALRETURN			117,889.25	1,033,821	$ 782,784
	Large Cap International Mutual Funds:					
	HARBOR INTERNATIONAL FUND			12,738.68	635,338	$ 791,327
	Emerging Markets Mutual Funds:					
	PIMCO EMERGING MKT CURRENCY FUND			38,579.31	414,696	$ 407,012
	International Mutual Funds:					
	ROWE T PRICE INTL FDS INC			15,727.58	161,265	$ 158,849
	COLUMBIA ACORN INTERNATIONAL			12,887.31	447,755	526,317
	Total Internation Mutual Funds					$ 685,166
	Total Mutual Funds					$ 9,776,994

(Continued)

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Government Obligations:					
	AAA Level 2:					
	FEDERAL HOME LN MTG CORP	1/1/2041	3.500%	213,771.00	-	$ 227,499
	FEDERAL HOME LN MTG CORP	2/1/2041		233,879.30		249,898
	FEDERAL NATL MTG ASSN	4/1/2041		480,623.21		521,750
	FEDERAL NATL MTG ASSN	12/1/2040		193,483.31		206,447
	FEDERAL NATL MTG ASSN	2/1/2041		302,501.23		324,602
	FEDERAL NATL MTG ASSN	9/1/2042		246,614.91		258,669
	FEDERAL NATL MTG ASSN	7/1/2042		400,570.91		428,282
	FEDERAL NATL MTG ASSN	4/1/2039		5,709.89		6,170
	FEDERAL NATL MTG ASSN	4/1/2042		5,232.50		5,595
	FEDERAL NATL MTG ASSN	7/1/2040		105,530.47		114,844
	Total AAA Level 2					**$ 2,343,756**
	AAA Level 1:					
	UNITED STATES TREAS NT	1/15/2025	2.375%	122,718.00	-	$ 165,544
	UNITED STATES TREAS BD	1/15/2029	2.500%	225,178.69	-	321,161
	UNITED STATES TREAS NT	7/15/2022	0.125%	402,360.00	-	436,782
	UNITED STATES TREAS NT	10/31/2017	0.750%	1,008,000.00	-	1,011,306
	UNITED STATES TREAS NT	2/18/2019	1.375%	243,000.00	-	249,019
	Total AAA Level 1					**$ 2,183,812**
	Total US Government Obligations					**$ 4,527,568**
	Cash Reserves Money Market Funds:					
	BOFA CASH RESERVES			29,611.32	29,611	$ 29,611
	BOFA CASH RESERVES			244,421.21	244,421	244,421
	BOFA CASH RESERVES			136,493.78	136,494	136,494
	BOFA CASH RESERVES			40,545.17	40,545	40,545
	BOFA CASH RESERVES			50,564.33	50,564	50,564
	BOFA CASH RESERVES			71,055.11	71,055	71,055
	BOFA CASH RESERVES			192,191.65	192,192	192,192
	BOFA CASH RESERVES			26,662.97	26,663	26,663
	BOFA CASH RESERVES			1,767,404.07	1,767,404	1,767,404
	Total Money Market Funds					**$ 2,558,949**

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	Real Estate Investments:					
	Public Real Estate Investments					
	AMERICAN ASSETS TR INC			97.00	2,158	2,709
	AMERICAN CAP MTG INVT CORP			188.00	4,637	4,431
	AVALONBAY CMNTYS INC			459.00	59,942	62,236
	BOSTON PROPERTIES INC			668.00	68,790	70,681
	DIGITAL RLTY TR INC			184.00	11,991	12,492
	DUKE RLTY CORP			224.00	3,106	3,107
	DUPONT FABROS TECHNOLOGY INC			273.00	6,401	6,596
	DUPONT FABROS TECHNOLOGY INC			266.00	6,957	6,427
	EQUITY RESIDENTIAL			90.00	5,384	5,100
	EXTRA SPACE STORAGE INC			189.00	5,128	6,878
	HOME PPTYS INC			118.00	6,987	7,235
	KIMCO REALTY CORP			401.00	7,321	7,747
	LASALLE HOTEL PPTYS			298.00	7,320	7,566
	PS BUSINESS PKS INC CALIF			67.00	4,415	4,354
	PLUM CREEK TIMBER CO INC			203.00	8,106	9,007
	PUBLIC STORAGE INC			357.00	51,846	51,751
	RAYONIER INC			193.00	8,515	10,003
	REGENCY CTRS CORP			96.00	4,103	4,524
	RYMAN HOSPITALITY PPTYS INC			158.44	6,286	6,094
	SENIOR HSG PPTYS TR			386.00	9,013	9,125
	SILVER BAY RLTY TR CORP			150.00	2,736	2,825
	TAUBMAN CTRS INC			53.00	3,226	4,172
	TWO HBRS INVT CORP			708.00	7,249	7,845
	VENTAS INC			59.00	3,168	3,818
	VORNADO RLTY TR			60.00	4,830	4,805
	Total Public Real Estate Investments					**321,528**
	US Small Cap REIT:					
	PEBBLEBROOK HOTEL TR			211.00	4,132	**4,874**
	Total Real Estate Investments					**$ 326,402**
	Total investments held at year end:					**$ 34,308,619**

EIN: 34-1386676
Plan Number: 001

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2012

(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 (Loss)
Bank of America	Delaware Emering Markets Fund	$ -	$1,965,116	N/A	$ -	$2,216,993	$1,965,116	$(251,877)
Bank of America	PIMCO High Yield FD	1,968,000	-	N/A	-	1,968,000	1,968,000	-
Bank of America	Vanguard MSCI Emerging Markets EFT	1,642,073	-	N/A	1,216	1,642,073	1,642,073	-

EIN: 34-1386676

Plan Number: 001

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

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

▶ **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: [X] Single [ ] Multiple-A [ ] Multiple-B

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

Part I Basic Information

1 Enter the valuation date: Month 1 Day 1 Year 2012

2 Assets:

a Market value	2a	31,558,092
b Actuarial value	2b	32,653,906

3 Funding target/participant count breakdown:

		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	307	12,083,232
b For terminated vested participants	3b	468	10,883,098
c For active participants:			
(1) Non-vested benefits	3c(1)		321,598
(2) Vested benefits	3c(2)		8,562,563
(3) Total active	3c(3)	131	8,884,161
d Total	3d	906	31,850,491

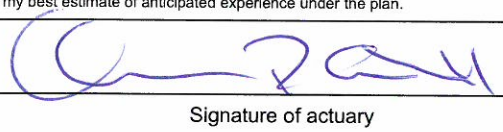
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

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	7.04 %
6 Target normal cost	6	1,026,581

Statement by Enrolled Actuary

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

SIGN HERE



Signature of actuary

9/25/13

Date

Charles D. Cahill, F.S.A., E.A.

Type or print name of actuary

11-04636

Most recent enrollment number

P-Solve Cassidy

Firm name

(781) 373-6901

Telephone number (including area code)

200 West Street

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 [ ]

Part II Beginning of Year Carryover Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	319,494	2,601,906
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	319,494	210,543
9	Amount remaining (line 7 minus line 8)	0	2,391,363
10	Interest on line 9 using prior year's actual return of (2.34) %	0	(55,958)
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		464,852
	b Interest on (a) using prior year's effective interest rate of 6.32 % except as otherwise provided (see instructions)		29,379
	c Total available at beginning of current plan year to add to prefunding balance		494,231
	d Portion of (c) to be added to prefunding balance		494,230
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	2,829,635

Part III Funding Percentages

14	Funding target attainment percentage	14	93.63 %
15	Adjusted funding target attainment percentage	15	102.52 %
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	80.97 %
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
12/14/2012	500,000		06/13/2013	300,000	
01/16/2013	300,000		07/12/2013	300,000	
02/15/2013	300,000		08/13/2013	300,000	
03/15/2013	300,000		09/12/2013	300,000	
04/15/2013	300,000				
05/15/2013	300,000				
		Totals ▶ 18(b)		3,200,000	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	2,929,404

20 Quarterly contributions and liquidity shortfalls:

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

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

c If line 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: 5.54 %	2nd segment: 6.85 %	3rd segment: 7.52 %	☐ 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 subject to 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**	1,026,581
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	2,026,220	467,034
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**	1,493,615

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	1,425,798	1,425,798

36 Additional cash requirement (line 34 minus line 35)	**36**	67,817
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	2,929,404
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	2,861,587
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	1,425,798
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 an election was made to use PRA 2010 funding relief for this plan:

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**	

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Large Cap:					
	ACE LTD			862.00	60,166	$ 68,785
	AFLAC INC			944.00	48,824	50,145
	AGILENT TECHNOLOGIES INC			48.00	1,692	1,965
	ALEXION PHARMACEUTICALS INC			137.00	8,023	12,842
	ALEXION PHARMACEUTICALS INC			2,426.00	154,019	227,413
	ALLERGAN INC			2,180.00	182,979	199,971
	AMAZON COM INC			1,234.00	253,742	309,574
	AMERICAN ELEC PWR INC			132.00	5,054	5,634
	AMERICAN ELEC PWR INC			1,714.00	65,218	73,154
	AMERICAN EXPRESS CO			1,179.00	59,053	67,769
	AMERIPRISE FINL INC			752.00	41,671	47,098
	ANADARKO PETE CORP			640.00	48,558	47,558
	ANALOG DEVICES INC			154.00	5,633	6,477
	APPLE INC			245.00	91,391	130,382
	AT&T INC			1,403.00	42,559	47,295
	AUTOZONE INC			16.00	5,454	5,671
	BB&T CORP			202.00	5,608	5,880
	BED BATH & BEYOND INC			188.00	10,580	10,511
	BIOGEN IDEC INC			1,833.00	195,030	268,296
	BOEING CO			755.00	53,655	56,897
	CABOT OIL & GAS CORP			152.00	5,068	7,560
	CAMERON INTL CORP			82.00	4,540	4,630
	CAMERON INTL CORP			131.00	6,519	7,396
	CAPITAL ONE FINL CORP			102.00	5,033	5,909
	CAPITAL ONE FINL CORP			1,145.00	68,529	66,330
	CBS CORP			364.00	9,537	13,850
	CELGENE CORP			3,411.00	212,752	267,661
	CELGENE CORP			556.00	35,273	43,629
	CENTURYLINK INC			1,112.00	42,214	43,501
	CERNER CORP			65.00	4,174	5,038
	CHEVRON CORP			1,477.00	152,223	159,723
	CIGNA CORP			128.00	5,727	6,843
	CITIGROUP INC			3,402.00	112,962	134,583
	COGNIZANT TECHNOLOGY SOLUTIONS			3,002.00	215,157	221,795
	COMCAST CORP			2,135.00	57,978	79,764
	CONOCOPHILLIPS			2,223.00	121,718	128,912
	CONTINENTAL RES INC			74.00	4,980	5,438
	CROWN CASTLE INTL CORP			183.00	8,605	13,205
	CSX CORP			273.00	6,033	5,386
	CUMMINS INC			69.00	6,695	7,476
	Subtotal carried forward to next page:					$ 2,871,946

(Continued)

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Large Cap: (subtotal from previous page)					$ 2,871,946
	CVS CAREMARK CORP			2,609.00	99,932	126,145
	DEERE & CO			481.00	38,166	41,568
	DELPHI AUTOMOTIVE PLC			133.00	4,262	5,087
	DISCOVER FINL SVCS			247.00	6,458	9,522
	DISCOVERY COMMUNICATIONS INC			147.00	6,167	9,332
	DISH NETWORK CORP			210.00	4,769	7,644
	DISNEY WALT CO			2,381.00	94,446	118,550
	EDISON INTL			172.00	6,607	7,773
	EDISON INTL			584.00	27,366	26,391
	EMC CORP			1,314.00	32,509	33,244
	EMC CORP			9,810.00	259,726	248,193
	EOG RES INC			2,157.00	207,443	260,544
	EOG RES INC			558.00	61,772	67,401
	EXPRESS SCRIPTS HLDG CO			82.00	4,252	4,428
	EXXON MOBIL CORP			1,815.00	150,465	157,088
	FACEBOOK INC			7,880.00	178,663	209,763
	FIFTH THIRD BANCORP			2,454.00	29,503	37,301
	FIFTH THIRD BANCORP			669.00	8,350	10,169
	FRANKLIN RES INC			1,541.00	189,640	193,704
	FREEPORT-MCMORAN COPPER & GOLD			1,898.00	93,507	64,912
	GAP INC DEL			201.00	7,254	6,239
	GENERAL ELEC CO			6,604.00	120,624	138,618
	GILEAD SCIENCES INC			859.00	44,702	63,094
	GILEAD SCIENCES INC			2,749.00	180,445	201,914
	GOLDMAN SACHS GROUP INC			509.00	62,053	64,928
	GOOGLE INC			119.00	70,398	84,178
	GOOGLE INC			328.00	181,745	232,021
	GRAINGER W W INC			34.00	6,665	6,881
	HEINZ H J CO			80.00	4,297	4,614
	HERSHEY CO			92.00	6,584	6,644
	HONEYWELL INTL INC			881.00	50,197	55,917
	INTERNATIONAL BUSINESS MACHS			434.00	75,910	83,133
	INTERNATIONAL PAPER CO			119.00	4,287	4,741
	INTERNATIONAL PAPER CO			140.00	4,116	5,578
	INTUIT			132.00	7,075	7,851
	J P MORGAN CHASE & CO			3,827.00	148,894	168,270
	JOHNSON & JOHNSON			1,519.00	102,735	106,482
	KELLOGG CO			73.00	3,677	4,077
	KRAFT FOODS GROUP INC			680.00	26,122	30,920
	LAS VEGAS SANDS CORP			7,031.00	299,726	324,551
	Subtotal carried forward to next page:					$ 6,111,356

(Continued)

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Large Cap: (subtotal from previous page)					$ 6,111,356
	LAUDER ESTEE COS INC			57.00	2,701	3,412
	LAUDER ESTEE COS INC			3,496.00	183,864	209,271
	LIMITED BRANDS INC			159.00	7,916	7,483
	LINKEDIN CORP			71.00	7,400	8,152
	LINKEDIN CORP			2,655.00	295,153	304,847
	LOEWS CORP			107.00	4,382	4,360
	LORILLARD INC			28.00	3,061	3,267
	LORILLARD INC			19.00	2,580	2,217
	LOWES COS INC			1,062.00	29,571	37,722
	LULULEMON ATHLETICA INC			3,019.00	173,622	230,138
	LULULEMON ATHLETICA INC			75.00	5,211	5,717
	M & T BK CORP			38.00	3,289	3,742
	MACYS INC			121.00	4,664	4,721
	MACYS INC			229.00	7,390	8,936
	MACYS INC			1,598.00	53,999	62,354
	MARSH & MCLENNAN COS INC			152.00	4,911	5,239
	MARSH & MCLENNAN COS INC			265.00	8,108	9,135
	MCGRAW HILL FINL INC			88.00	3,750	4,811
	MCKESSON CORP			88.00	7,300	8,533
	MEAD JOHNSON NUTRITION CO			97.00	7,049	6,391
	MERCK & CO INC			3,507.00	134,864	143,577
	MICROSOFT CORP			2,370.00	62,655	63,302
	MONDELEZ INTL INC			2,042.00	48,368	51,975
	NATIONAL OILWELL VARCO INC			1,137.00	78,579	77,714
	NEXTERA ENERGY INC			1,094.00	70,941	75,694
	NIELSEN HLDGS N V			149.00	4,374	4,558
	NOBLE ENERGY INC			111.00	10,085	11,293
	OCCIDENTAL PETE CORP DEL			1,677.00	164,058	128,475
	OMNICOM GROUP INC			154.00	7,253	7,694
	ORACLE CORP			2,078.00	64,983	69,239
	PACCAR INC			661.00	29,193	29,884
	PARKER HANNIFIN CORP			104.00	8,709	8,846
	PFIZER INC			6,383.00	126,892	160,081
	PHILIP MORRIS INTL INC			789.00	67,421	65,992
	PHILLIPS 66			1,595.00	56,253	84,695
	PNC FINL SVCS GROUP INC			1,120.00	64,037	65,307
	PPG INDS INC			62.00	6,337	8,392
	PRECISION CASTPARTS CORP			1,135.00	183,538	214,992
	PRICELINE COM INC			371.00	194,730	230,165
	QUALCOMM INC			4,153.00	231,396	256,902
	Subtotal carried forward to next page:					$ 8,800,581

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Large Cap: (subtotal from previous page)					$ 8,800,581
	REGENERON PHARMACEUTICALS			23.00	3,018	3,935
	SALESFORCE COM INC			1,655.00	234,158	278,206
	SALESFORCE COM INC			31.00	4,370	5,211
	SCHLUMBERGER LTD			617.00	43,157	42,757
	SCHWAB CHARLES CORP NEW			276.00	3,667	3,963
	SEMPRA ENERGY			1,058.00	55,192	75,055
	SHERWIN WILLIAMS CO			91.00	11,682	13,998
	SHIRE PLC			74.00	7,375	6,821
	SIRIUS XM RADIO INC			1,583.00	3,719	4,575
	STATE STR CORP			978.00	41,476	45,976
	SUNTRUST BKS INC			164.00	4,398	4,649
	SUNTRUST BKS INC			301.00	7,148	8,533
	SYMANTEC CORP			413.00	7,011	7,773
	TARGET CORP			979.00	52,961	57,927
	TE CONNECTIVITY LTD			164.00	5,212	6,088
	THERMO FISHER SCIENTIFIC CORP			581.00	36,055	37,056
	TIME WARNER INC			637.00	21,834	30,468
	TJX COS INC NEW			107.00	3,590	4,542
	TRAVELERS COS INC			1,391.00	74,544	99,902
	UNION PAC CORP			754.00	75,789	94,793
	UNITED TECHNOLOGIES CORP			677.00	57,274	55,521
	UNITEDHEALTH GROUP INC			1,836.00	94,502	99,585
	US BANCORP DEL			1,491.00	36,686	47,623
	V F CORP			51.00	8,267	7,699
	V F CORP			29.00	3,345	4,378
	VALERO ENERGY CORP NEW			289.00	8,888	9,861
	VERTEX PHARMACEUTICALS INC			129.00	5,840	5,405
	VISA INC			1,839.00	177,266	278,756
	WATSON PHARMACEUTICALS INC			99.00	6,603	8,514
	WELLS FARGO & CO			4,799.00	134,481	164,030
	WESTERN DIGITAL CORP			220.00	7,110	9,347
	WHOLE FOODS MKT INC			122.00	10,376	11,121
	WPP PLC			173.00	9,873	12,612
	YUM BRANDS INC			4,124.00	266,092	273,833
	Total US Large Cap					**$ 10,621,094**
	US Mid Cap					
	ALASKA AIR GROUP INC			186.00	7,351	$ 8,014
	ALBEMARLE CORP			74.00	4,770	4,597
	ALLEGHANY CORP DEL			23.00	7,677	7,714
	Subtotal carried forward to next page:					$ 20,325

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Mid Cap: (subtotal from previous page)					$ 20,325
	AMERISOURCEBERGEN CORP			245.00	9,298	10,579
	AMERISOURCEBERGEN CORP			239.00	9,339	10,320
	APTARGROUP INC			195.00	10,283	9,305
	BALL CORP			70.00	2,713	3,133
	BARD C R INC			39.00	3,632	3,812
	BEAM INC			116.00	6,815	7,086
	CAREFUSION CORP			341.00	9,227	9,746
	CONSTELLATION BRANDS INC			197.00	5,844	6,972
	CRANE CO			164.00	7,418	7,590
	CROWN HLDGS INC			125.00	4,345	4,601
	CROWN HLDGS INC			233.00	8,439	8,577
	CYTEC INDS INC			91.00	4,173	6,264
	CYTEC INDS INC			84.00	4,698	5,782
	DENBURY RES INC			319.00	5,381	5,168
	DOVER CORP			111.00	6,580	7,294
	EXACTTARGET INC			384.00	9,197	7,680
	FAMILY DLR STORES INC			100.00	6,637	6,341
	FLUOR CORP			172.00	9,485	10,103
	FLOWSERVE CORP			77.00	8,524	11,304
	GNC HLDGS INC			161.00	5,517	5,358
	GENESEE & WYO INC			119.00	6,690	9,054
	HANESBRANDS INC			244.00	7,628	8,740
	HUBBELL INC			37.00	2,788	3,131
	JONES LANG LASALLE INC			90.00	6,263	7,555
	KLA-TENCOR CORP			206.00	9,499	9,839
	KENNAMETAL INC			106.00	4,537	4,240
	LABORATORY CORP AMER HLDGS			41.00	3,631	3,551
	LEAR CORP			186.00	8,876	8,712
	MICROCHIP TECHNOLOGY INC			148.00	5,124	4,823
	NATIONSTAR MTG HLDGS INC			39.00	1,179	1,207
	NEWELL RUBBERMAID INC			253.00	5,050	5,634
	NORDSTROM INC			84.00	4,085	4,494
	NORDSTROM INC			80.00	3,962	4,280
	NVIDIA CORP			284.00	3,422	3,481
	OIL STS INTL INC			65.00	3,792	4,650
	OIL STS INTL INC			86.00	6,978	6,152
	OMNICARE INC			294.00	8,801	10,613
	ON SEMICONDUCTOR CORP			440.00	2,967	3,102
	QUEST DIAGNOSTICS INC			58.00	3,322	3,379
	RPM INTL INC			371.00	8,345	10,893
	Subtotal carried forward to next page:					$ 284,870

(Continued)

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Mid Cap: (subtotal from previous page)					$ 284,870
	RAYMOND JAMES FINL INC			234.00	7,582	9,016
	ROCKWELL AUTOMATION INC			63.00	4,883	5,291
	ROCKWOOD HLDGS INC			132.00	7,192	6,529
	SILGAN HOLDINGS INC			170.00	6,678	7,062
	STANLEY BLACK & DECKER INC			96.00	6,540	7,101
	STARWOOD HOTELS & RESORTS			96.00	5,534	5,507
	SUPERIOR ENERGY SVCS INC			211.00	5,463	4,372
	TD AMERITRADE HLDG CORP			461.00	8,398	7,749
	TELEFLEX INC			161.00	9,934	11,481
	TOLL BROTHERS INC			133.00	3,711	4,300
	TOWERS WATSON & CO			68.00	4,263	3,822
	TOWERS WATSON & CO			154.00	9,452	8,656
	WYNN RESORTS LTD			57.00	5,866	6,412
	AFFILIATED MANAGERS GROUP			73.00	7,678	9,501
	ALIGN TECHNOLOGY INC			138.00	3,691	3,830
	ALIGN TECHNOLOGY INC			177.00	4,112	4,912
	ALLIANCE DATA SYS CORP			27.00	2,817	3,909
	ALLIANCE DATA SYS CORP			52.00	5,600	7,528
	ALTERA CORP			146.00	5,554	5,021
	AMETEK INC NEW			235.00	6,926	8,829
	AMPHENOL CORP NEW			90.00	5,509	5,823
	ANSYS INC			107.00	7,616	7,205
	ATHENAHEALTH INC			67.00	5,098	4,910
	AUTODESK INC			159.00	5,126	5,621
	AVIS BUDGET GROUP INC			320.00	4,437	6,342
	BORG WARNER INC			82.00	5,434	5,873
	BROOKDALE SENIOR LIVING INC			262.00	5,425	6,634
	C H ROBINSON WORLDWIDE INC			88.00	5,316	5,563
	CABELAS INC			96.00	4,300	4,008
	CADENCE DESIGN SYSTEM INC			793.00	7,758	10,713
	CHIPOTLE MEXICAN GRILL INC			16.00	4,819	4,759
	CITRIX SYS INC			121.00	8,865	7,940
	CLEAN HBRS INC			109.00	5,947	5,996
	CLEAN HBRS INC			99.00	5,361	5,446
	COMMVAULT SYS INC			144.00	7,311	10,031
	CONCHO RES INC			122.00	10,860	9,828
	CONCUR TECHNOLOGIES INC			36.00	2,349	2,431
	COSTAR GROUP INC			90.00	5,134	8,042
	CUBIST PHARMACEUTICALS INC			90.00	3,374	3,784
	DSW INC			97.00	5,154	6,371
	Subtotal carried forward to next page:					$ 543,018

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Mid Cap: (subtotal from previous page)					$ 543,018
	DAVITA HEALTHCARE PARTNERS INC			29.00	2,370	3,205
	DICKS SPORTING GOODS INC			130.00	6,422	5,914
	DOLLAR TREE INC			242.00	11,231	9,816
	DOMINOS PIZZA INC			191.00	6,269	8,318
	DRIL-QUIP INC			87.00	5,910	6,355
	EQT CORP			95.00	4,458	5,603
	EDWARDS LIFESCIENCES CORP			2,528.00	247,971	227,950
	EDWARDS LIFESCIENCES CORP			127.00	9,544	11,452
	ELECTRONIC ARTS INC			209.00	4,860	3,035
	EQUIFAX INC			101.00	3,456	5,466
	EQUINIX INC			26.00	4,212	5,361
	FMC TECHNOLOGIES INC			5,181.00	229,205	221,902
	FASTENAL CO			128.00	5,610	5,971
	FASTENAL CO			755.00	34,827	35,221
	F5 NETWORKS INC			135.00	12,262	13,115
	FORTUNE BRANDS HOME & SEC INC			160.00	4,682	4,675
	HAIN CELESTIAL GROUP INC			144.00	4,794	7,808
	HOLOGIC INC			261.00	4,936	5,223
	HUNT J B TRANS SVCS INC			41.00	1,764	2,448
	IAC / INTERACTIVECORP			131.00	5,660	6,189
	IHS INC			60.00	5,299	5,760
	ILLUMINA INC			135.00	6,318	7,505
	INFORMATICA CORP			204.00	7,392	6,185
	INTERCONTINENTAL EXCHANGE INC			35.00	4,542	4,333
	ITC HLDGS CORP			95.00	6,996	7,306
	KANSAS CITY SOUTHERN			90.00	5,737	7,513
	KODIAK OIL & GAS CORP			355.00	2,647	3,142
	LKQ CORP			253.00	5,091	5,338
	LSI CORP			660.00	4,667	4,666
	MEDIVATION INC			34.00	1,592	1,739
	MOODYS CORP			147.00	5,325	7,397
	MOODYS CORP			153.00	5,600	7,699
	O REILLY AUTOMOTIVE INC			67.00	5,555	5,991
	OCEANEERING INTL INC			89.00	4,237	4,787
	OLD DOMINION FGHT LINE INC			358.00	8,581	12,272
	ONYX PHARMACEUTICALS INC			121.00	4,985	9,139
	PANERA BREAD CO			40.00	5,434	6,353
	PERRIGO CO			51.00	5,487	5,306
	PETSMART INC			96.00	6,682	6,561
	PHARMACYCLICS INC			100.00	5,997	5,778
	Subtotal carried forward to next page:					$ 1,262,815

(Continued)

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Mid Cap: (subtotal from previous page)					$ 1,262,815
	POLARIS INDS INC			54.00	3,153	4,544
	RACKSPACE HOSTING INC			90.00	4,698	6,684
	RED HAT INC			190.00	10,977	10,062
	ROBERT HALF INTL INC			379.00	9,934	12,060
	SBA COMMUNICATIONS CORP			86.00	5,106	6,104
	SEI INVESTMENTS CO			192.00	4,134	4,481
	SM ENERGY CO			162.00	11,123	8,458
	SEATTLE GENETICS INC			106.00	1,976	2,456
	SIGNATURE BK NEW YORK N Y			78.00	4,180	5,565
	SIX FLAGS ENTMT CORP NEW			160.00	5,555	9,792
	SKYWORKS SOLUTIONS INC			174.00	4,092	3,532
	SMITH A O			145.00	5,973	9,145
	SMITH A O			131.00	6,775	8,262
	STERICYCLE INC			95.00	8,214	8,862
	TENET HEALTHCARE CORP			223.00	4,494	7,241
	TERADATA CORP			152.00	10,011	9,407
	THERAVANCE INC COM			137.00	2,749	3,047
	3D SYS CORP			136.00	4,469	7,256
	TIBCO SOFTWARE INC			245.00	6,708	5,385
	TRIPADVISOR INC			30.00	1,016	1,258
	ULTA SALON COSMETICS & FRAGRANCE			151.00	10,898	14,837
	ULTIMATE SOFTWARE GROUP INC			92.00	5,567	8,686
	VERISK ANALYTICS INC			193.00	8,495	9,837
	WEX INC			125.00	6,124	9,421
	WILLIAMS SONOMA INC			81.00	3,157	3,545
	AGCO CORP			116.00	5,310	5,698
	AES CORP			248.00	2,727	2,654
	ALLIANT CORP			120.00	4,914	5,269
	AMEREN CORP			137.00	3,965	4,209
	ARROW ELECTRS INC			172.00	6,013	6,550
	ASHLAND INC			60.00	3,447	4,825
	AVNET INC			160.00	4,676	4,898
	CF INDS HLDGS INC			49.00	7,660	9,955
	CA INC			132.00	3,412	2,901
	CELANESE CORP DEL			57.00	3,004	2,538
	COCA-COLA ENTERPRISES INC			208.00	5,778	6,600
	COMERICA INC			196.00	6,296	5,947
	DR PEPPER SNAPPLE INC			65.00	2,665	2,872
	EAST WEST BANCORP INC			434.00	8,682	9,327
	EASTMAN CHEM CO			55.00	2,623	3,743
	Subtotal carried forward to next page:					$ 1,520,728

(Continued)

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Mid Cap: (subtotal from previous page)					$ 1,520,728
	FIRST REP BK SAN FRANCISCO			162.00	5,462	5,310
	FOOT LOCKER INC			143.00	4,212	4,593
	GREAT PLAINS ENERGY INC			147.00	2,988	2,986
	HARRIS CORP DEL			137.00	5,882	6,708
	HUMANA INC			44.00	3,028	3,020
	HUNTINGTON BANCSHARES INC			721.00	3,577	4,607
	JOY GLOBAL INC			97.00	5,430	6,187
	KBR INC			176.00	6,512	5,266
	KEYCORP NEW			4,679.00	37,043	39,397
	KOHLS CORP			70.00	3,754	3,009
	MANPOWERGROUP INC			128.00	6,784	5,432
	MASCO CORP			234.00	2,938	3,898
	NV ENERGY INC			390.00	5,955	7,075
	OWENS ILL INC			169.00	3,556	3,595
	POPULAR INC			116.00	3,013	2,412
	PROASSURANCE CORP			48.00	1,845	2,025
	PROSPERITY BANCSHARES INC			190.00	8,388	7,980
	PROTECTIVE LIFE CORP			185.00	3,743	5,287
	REGIONS FINL CORP			10,823.00	67,456	77,168
	REINSURANCE GROUP AMER INC			95.00	5,828	5,084
	ROCK-TENN CO			70.00	4,105	4,894
	ROCK-TENN CO			47.00	2,619	3,286
	SLM CORP			266.00	3,892	4,557
	TRW AUTOMOTIVE HLDGS CORP			89.00	3,482	4,771
	TORCHMARK CORP			204.00	9,813	10,541
	UNITED CONTL HLDGS INC			217.00	4,857	5,073
	UNITED RENTALS INC			115.00	2,659	5,235
	UNITED RENTALS INC			107.00	3,520	4,871
	WESCO INTL INC			186.00	9,741	12,542
	AMDOCS LTD			168.00	5,041	5,710
	ARCH CAP GROUP LTD			99.00	3,590	4,358
	ENERGY XXI (BERMUDA) LTD			202.00	6,689	6,498
	HERBALIFE LTD			165.00	8,865	5,435
	FREESCALE SEMICONDUCTOR LTD			407.00	3,954	4,481
	MICHAEL KORS HLDGS LTD			67.00	3,691	3,419
	MICHAEL KORS HLDGS LTD			6,157.00	294,435	314,192
	AXIS CAP HLDGS LTD			128.00	4,495	4,434
	BAIDU INC			156.00	16,485	15,645
	BAIDU INC			2,908.00	389,405	291,643
	WESTAR ENERGY INC			116.00	3,104	3,320
	Total US Mid Cap					**$ 2,436,672**

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	Large Cap International:					
	ABB LTD			461.00	11,095	9,584
	ADIDAS AG			315.00	12,827	13,981
	AMADEUS IT HLDG SA			352.00	6,118	8,840
	AVAGO TECHNOLOGIES LTD			225.00	7,578	7,121
	BG GROUP PLC			736.00	16,147	12,113
	BHP BILLITON LTD			138.00	12,565	10,822
	BRAMBLES LTD			880.00	12,557	13,723
	BRITISH AMERN TOB PLC			138.00	12,763	13,973
	BRITISH SKY BROADCASTING GROUP			165.00	7,324	8,229
	CANADIAN NATIONAL RAILWAY			92.00	7,165	8,373
	CANON INC			78.00	3,732	3,058
	CATAMARAN CORP			165.00	7,824	7,772
	CENOVUS ENERGY INC			118.00	4,584	3,958
	CENTRICA PLC			422.00	8,664	9,154
	CHEUNG KONG HLDGS LTD			723.00	10,411	11,100
	CHINA MOBILE LTD			119.00	5,658	6,988
	CNOOC LTD			70.00	16,169	15,400
	COCA COLA AMATIL LTD			355.00	8,443	9,914
	COCA COLA HELLENIC BOTTLING CO			251.00	6,619	5,916
	COMPASS GROUP PLC			1,585.00	15,200	18,679
	COVIDIEN PLC			932.00	48,913	53,814
	DENSO CORP			490.00	8,884	8,424
	DEUTSCHE BOERSE			1,026.00	5,668	6,250
	DEUTSCHE TELEKOM AG			2,525.00	27,203	28,613
	EATON CORP PLC			596.00	30,935	32,291
	ENSCO PLC			99.00	4,929	5,869
	ERICSSON			722.00	9,676	7,292
	FANUC CORP			317.00	9,250	9,728
	FLEXTRONICS			1,014.00	6,228	6,297
	FRESENIUS MED CARE AG			224.00	8,473	7,683
	GALAXY ENTMT GROUP LTD			174.00	5,331	6,813
	GROUPE CGI INC			296.00	6,678	6,846
	GROUPE CGI INC			98.00	2,311	2,267
	HUTCHISON WHAMPOA LTD			423.00	8,980	8,830
	IMPERIAL TOBACCO GROUP PLC			232.00	16,313	17,898
	KEPPEL CORP LTD			599.00	10,511	10,789
	KINGFISHER PLC			1,052.00	8,745	9,716
	KOMATSU LTD			305.00	9,644	7,704
	L OREAL CO			261.00	5,346	7,219
	LYONDELLBASELL INDUSTRIES NV			1,337.00	57,515	76,329
	Subtotal carried forward to next page:					$ 519,370

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	Large Cap International: (subtotal from previous page)					$ 519,370
	NATIONAL GRID PLC			1,259.00	61,234	72,317
	NESTLE S A			196.00	12,397	12,762
	NESTLE S A			647.00	40,656	42,127
	NOVARTIS A G			135.00	8,302	8,546
	NOVO-NORDISK A S			48.00	6,012	7,834
	NOVO-NORDISK A S			1,333.00	164,692	217,559
	PEARSON PLC			295.00	5,560	5,764
	POTASH CORP SASK INC			248.00	10,234	10,091
	PUBLICIS S A NEW			794.00	10,555	11,842
	REED ELSEVIER P L C			445.00	15,379	18,708
	ROCHE HLDG LTD			340.00	14,829	17,086
	ROGERS COMMUNICATIONS INC			1,339.00	55,813	60,951
	ROYAL DUTCH SHELL PLC			165.00	11,939	11,697
	SAP AG			273.00	16,004	21,944
	SCHNEIDER ELEC SA			551.00	6,433	7,966
	SEAGATE TECH			272.00	5,749	8,274
	SMITH & NEPHEW PLC			165.00	8,981	9,141
	SUNCOR ENERGY INC			355.00	12,642	11,708
	SWEDBANK A B			464.00	7,306	9,058
	SYNGENTA AG			183.00	11,848	14,786
	TOYOTA MOTOR CORP			76.00	6,361	7,087
	TRANSCANADA CORP			242.00	10,275	11,451
	UNILEVER N V			339.00	10,895	12,984
	UNILEVER N V			1,307.00	42,113	50,058
	VOLVO AKTIEBOLAGET			544.00	8,330	7,426
	WEATHERFORD INTL LTD			238.00	3,043	2,663
	Total Large Cap International					**$ 1,191,200**
	US Small Cap:					
	ACCRETIVE HEALTH INC			444.00	5,163	$ 5,141
	ACORDA THERAPEUTICS INC			157.00	3,921	3,903
	ACTUANT CORP			344.00	8,286	9,601
	AEROPOSTALE			429.00	5,107	5,581
	AMERICAN AXLE & MFG HLDGS INC			412.00	4,275	4,614
	ANN INC			213.00	5,650	7,208
	APPLIED MICRO CIRCUITS CORP			447.00	2,741	3,764
	APPROACH RES INC			106.00	3,439	2,651
	ARUBA NETWORKS INC			180.00	3,384	3,733
	ASPEN INS HLDGS LTD			241.00	6,326	7,731
	ASPEN TECHNOLOGY INC			151.00	3,911	4,174
	Subtotal carried forward to next page:					$ 58,101

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Small Cap: (subtotal from preivous page)					$ 58,101
	B & G FOODS INC			268.00	7,687	7,587
	BANKUNITED INC			193.00	4,894	4,717
	BARNES GROUP INC			185.00	4,367	4,155
	BARNES GROUP INC			385.00	9,278	8,647
	BEACON ROOFING SUPPLY INC			215.00	6,462	7,155
	BERRY PETE CO			173.00	7,489	5,804
	BROADSOFT INC			138.00	4,819	5,014
	BRUKER CORP			398.00	4,933	6,065
	BRUNSWICK CORP			289.00	5,321	8,407
	BRUNSWICK CORP			266.00	5,759	7,738
	CABOT CORP			121.00	4,443	4,815
	CALGON CARBON CORP			528.00	8,716	7,487
	CAVIUM INC			160.00	4,929	4,994
	CENTENE CORP			106.00	4,550	4,346
	CEPHEID			191.00	6,954	6,467
	CHEESECAKE FACTORY INC			174.00	5,473	5,692
	CHEMED CORP			72.00	4,533	4,938
	CHEMTURA CORP			331.00	6,627	7,037
	CHILDRENS PL RETAIL STORES INC			146.00	6,717	6,466
	CHILDRENS PL RETAIL STORES INC			136.00	6,381	6,023
	CIENA CORP			312.00	4,839	4,898
	CLECO CORP NEW			174.00	6,097	6,962
	CLIFFS NAT RES INC			97.00	4,878	3,741
	COGENT COMMUNICATIONS GROUP INC			248.00	5,214	5,615
	COGNEX CORP			238.00	8,598	8,756
	COHEN & STEERS INC			180.00	5,033	5,485
	CORNERSTONE ONDEMAND INC			281.00	5,322	8,298
	CURTISS WRIGHT CORP			189.00	6,169	6,205
	CYPRESS SEMICONDUCTOR CORP			354.00	4,240	3,837
	DANA HLDG CORP			422.00	6,594	6,587
	DANA HLDG CORP			512.00	6,430	7,992
	DARLING INTL INC			292.00	4,066	4,684
	DEALERTRACK TECHNOLOGIES INC			312.00	9,168	8,961
	EMCOR GROUP INC			213.00	6,207	7,372
	ENDOLOGIX INC			378.00	5,253	5,383
	ENPRO INDS INC			154.00	5,566	6,299
	ESTERLINE TECHNOLOGIES CORP			135.00	10,295	8,587
	ETHAN ALLEN INTERIORS INC			147.00	2,713	3,779
	FIFTH & PAC COS INC			594.00	6,666	7,395
	FINISAR CORP			426.00	6,788	6,940
	Subtotal carried forward to next page:					$ 309,431

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Small Cap: (subtotal from preivous page)					$ 309,431
	FINISH LINE INC			275.00	6,135	5,206
	FIRST MIDWEST BANCORP DEL			534.00	6,790	6,686
	FIVE BELOW INC			224.00	7,023	7,177
	FORTINET INC			313.00	6,821	6,579
	FRESH MKT INC			118.00	4,876	5,675
	FTI CONSULTING INC			276.00	10,534	9,108
	FULLER H B CO			194.00	5,854	6,755
	FUSION-IO INC			220.00	4,915	5,045
	GENERAL CABLE CORP DEL NEW			216.00	8,379	6,569
	GLOBE SPECIALTY METALS INC			147.00	2,481	2,021
	GRAPHIC PACKAGING HLDG CO			976.00	5,305	6,305
	GREENWAY MEDICAL TECHNOLOGIES			267.00	4,241	4,101
	HEALTHSOUTH CORP			303.00	7,128	6,396
	HECLA MNG CO			523.00	3,410	3,049
	HMS HLDGS CORP			226.00	6,079	5,858
	HMS HLDGS CORP			240.00	6,469	6,221
	HORNBECK OFFSHORE SVCS INC			129.00	5,221	4,430
	HORNBECK OFFSHORE SVCS INC			224.00	7,070	7,692
	HUB GROUP INC			233.00	7,979	7,829
	HUNTINGTON INGALLS INDS INC			126.00	5,379	5,461
	ICONIX BRAND GROUP INC			384.00	6,708	8,571
	IDENIX PHARMACEUTICALS INC COM			457.00	4,094	2,216
	INNOPHOS HLDGS INC			143.00	6,666	6,650
	INSULET CORP			333.00	6,823	7,065
	INTERVAL LEISURE GROUP INC			234.00	3,127	4,537
	ITRON INC			120.00	4,681	5,345
	J & J SNACK FOODS CORP			90.00	4,596	5,749
	LANCASTER COLONY CORP			129.00	8,077	8,926
	LIFE TIME FITNESS INC			157.00	6,312	7,726
	LINDSAY MANUFACTURING COMPANY			117.00	8,371	9,373
	MAGELLAN HEALTH SVCS INC			183.00	9,736	8,967
	MARRIOTT VACATIONS WORLDWIDE			216.00	6,445	9,001
	MASTEC INC			383.00	6,946	9,547
	MAXIMUS INC			199.00	7,668	12,581
	MB FINL INC			376.00	6,773	7,425
	MICROSEMI CORP			494.00	9,137	10,394
	MINERALS TECHNOLOGIES INC			124.00	3,695	4,950
	MOLINA HEALTHCARE INC			135.00	3,768	3,653
	NATIONAL FINL PARTNERS CORP			213.00	3,169	3,651
	NATIONAL PENN BANCSHARES INC			626.00	4,962	5,834
	Subtotal carried forward to next page:					$ 569,755

(Continued)

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Small Cap: (subtotal from preivous page)					$ 569,755
	NETGEAR INC			319.00	12,034	12,578
	NORTHERN OIL & GAS INC NEV			327.00	6,528	5,500
	NORTHWEST BANCSHARES INC MD			422.00	5,333	5,123
	NXSTAGE MED INC			334.00	6,273	3,758
	OMNIVISION TECHNOLOGIES INC			458.00	7,227	6,449
	ON ASSIGNMENT INC			299.00	5,988	6,064
	OPENTABLE INC			138.00	8,125	6,734
	OPTIMER PHARMACEUTICALS INC			239.00	2,621	2,163
	PAREXEL INTL CORP			139.00	3,258	4,113
	PIER 1 IMPORTS INC			473.00	8,502	9,460
	POLYONE CORP			496.00	6,990	10,128
	PORTLAND GEN ELEC CO			261.00	6,642	7,141
	QLIK TECHNOLOGIES INC			370.00	10,397	8,036
	QUESTCOR PHARMACEUTICALS INC			176.00	7,380	4,703
	RBC BEARINGS INC			177.00	6,713	8,861
	REGAL BELOIT CORP			66.00	4,145	4,651
	ROSETTA RES INC			179.00	9,330	8,112
	ROSETTA RES INC			137.00	6,355	6,209
	ROYAL GOLD INC			55.00	4,029	4,475
	RUCKUS WIRELESS INC			266.00	3,902	5,993
	SILICON GRAPHICS INTL CORP			558.00	4,935	5,708
	SOTHEBYS HLDGS INC			114.00	4,867	3,833
	SOURCEFIRE INC			114.00	4,940	5,383
	SPIRIT AIRLS INC			589.00	10,887	10,443
	STIFEL FINL CORP			263.00	9,713	8,408
	STONE ENERGY CORP			345.00	8,324	7,079
	SYMETRA FINL CORP			302.00	3,830	3,920
	SYNAGEVA BIOPHARMA CORP			68.00	3,681	3,148
	TEAM HEALTH HOLDINGS INC			234.00	6,592	6,732
	TETRA TECH INC NEW			310.00	6,888	8,206
	TEXAS CAP BANCSHARES INC			169.00	7,658	7,575
	THORATEC CORP			114.00	3,929	4,276
	TITAN INTL INC			209.00	4,435	4,539
	TOWER GRP INC			328.00	6,848	5,835
	TRUSTMARK CORP			338.00	7,794	7,591
	U S G CORP			148.00	3,646	4,154
	UMPQUA HLDGS CORP			703.00	7,850	8,288
	UNITED NAT FOODS INC			118.00	5,087	6,324
	VAALCO ENERGY INC COM			981.00	7,170	8,488
	VIROPHARMA INC			128.00	2,568	2,913
	Subtotal carried forward to next page:					$ 822,849

(Continued)

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Small Cap: (subtotal from preivous page)					$ 822,849
	VITAMIN SHOPPE INC			152.00	6,661	8,718
	VIVUS INC			256.00	5,300	3,436
	VOLCANO CORP			230.00	7,009	5,430
	WALTER INVT MGMT CORP			101.00	4,318	4,345
	WASHINGTON FED INC			377.00	6,311	6,360
	WATSCO INC			82.00	6,036	6,142
	WEST PHARMACEUTICAL SVSC INC			177.00	8,037	9,691
	WOLVERINE WORLD WIDE INC			118.00	5,137	4,836
	WRIGHT MED GROUP INC			265.00	3,882	5,562
	Total US Small Cap					**$ 877,369**
	SMID Cap International:					
	ALKERMES PLC			230.00	3,908	$ 4,259
	BUNZL PLC			142.00	9,129	11,645
	CAP GEMINI S A			301.00	7,469	6,520
	CORE LABORATORIES N V			47.00	4,866	5,138
	ELAN PLC			320.00	3,675	3,267
	ICON PUB LTD CO			136.00	2,426	3,774
	INTERXION HLDG NV			276.00	5,075	6,558
	JULIUS BAER GROUP LTD			1,204.00	9,921	8,505
	LIONS GATE ENTMT CORP			331.00	4,873	5,428
	PROTHENA CORP PLC			7.81	71	57
	WORLEYPARSONS LTD			350.00	10,726	8,488
	Total Smid Cap International					**$ 63,639**
	Latin America:					
	AMERICA MOVIL S A B DE C V			472.00	12,213	$ 10,922
	BANCO BRADESCO S A			870.00	15,317	15,112
	CIELO S A			202.00	3,857	5,622
	FOMENTO ECONOMICO MEXICANO SA			78.00	5,185	7,854
	GRUPO TELEVISA SA DE CV			603.00	12,652	16,027
	Total Latin America					**$ 55,537**
	Emerging Markets:					
	ALLOT COMMUNICATIONS LTD			220.00	3,894	$ 3,919
	GAZPROM O A O			618.00	8,844	5,814
	INDUSTRIAL & COML BK CHINA			870.00	12,159	12,347
	RADWARE LTD			120.00	3,908	3,960
	TAIWAN SEMICONDUCTOR MFG LTD			632.00	7,710	10,845
	TEVA PHARMACEUTICAL INDS LTD			426.00	19,640	15,907
	VANGUARD FTSE EMERGING MKTS ETF			40,545.00	1,642,072	1,805,469
	Total Emerging Markets					**$ 1,858,261**

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	Preferred Stock:					
	VOLKSWAGEN A G			329.00	11,720	$ 14,934
	Total Common Stocks					$ 17,118,706
	US High Yield Mutual Funds:					
	PIMCO HIGH YIELD FD			208,474.58	1,968,000	$ 2,009,695
	Fixed Income Mutual Funds:					
	ALLIANZ GLOBAL INVS FIXED			137,075.00	1,807,068	$ 1,850,513
	Investment Grade Mutual Funds:					
	ALLIANZ GLOBAL INVS MANAGED			169,093.00	1,793,474	$ 1,897,223
	Public Reits Mutual Funds:					
	NATIXIS FDS TR IV AEW REAL			75,475.40	1,441,252	$ 1,353,274
	Broad Commodities Mutual Funds:					
	PIMCO COMMODITY REALRETURN			117,889.25	1,033,821	$ 782,784
	Large Cap International Mutual Funds:					
	HARBOR INTERNATIONAL FUND			12,738.68	635,338	$ 791,327
	Emerging Markets Mutual Funds:					
	PIMCO EMERGING MKT CURRENCY FUND			38,579.31	414,696	$ 407,012
	International Mutual Funds:					
	ROWE T PRICE INTL FDS INC			15,727.58	161,265	$ 158,849
	COLUMBIA ACORN INTERNATIONAL			12,887.31	447,755	526,317
	Total Internation Mutual Funds					$ 685,166
	Total Mutual Funds					$ 9,776,994

(Continued)

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	US Government Obligations:					
	AAA Level 2:					
	FEDERAL HOME LN MTG CORP	1/1/2041	3.500%	213,771.00	-	$ 227,499
	FEDERAL HOME LN MTG CORP	2/1/2041		233,879.30		249,898
	FEDERAL NATL MTG ASSN	4/1/2041		480,623.21		521,750
	FEDERAL NATL MTG ASSN	12/1/2040		193,483.31		206,447
	FEDERAL NATL MTG ASSN	2/1/2041		302,501.23		324,602
	FEDERAL NATL MTG ASSN	9/1/2042		246,614.91		258,669
	FEDERAL NATL MTG ASSN	7/1/2042		400,570.91		428,282
	FEDERAL NATL MTG ASSN	4/1/2039		5,709.89		6,170
	FEDERAL NATL MTG ASSN	4/1/2042		5,232.50		5,595
	FEDERAL NATL MTG ASSN	7/1/2040		105,530.47		114,844
	Total AAA Level 2					**$ 2,343,756**
	AAA Level 1:					
	UNITED STATES TREAS NT	1/15/2025	2.375%	122,718.00	-	$ 165,544
	UNITED STATES TREAS BD	1/15/2029	2.500%	225,178.69	-	321,161
	UNITED STATES TREAS NT	7/15/2022	0.125%	402,360.00	-	436,782
	UNITED STATES TREAS NT	10/31/2017	0.750%	1,008,000.00	-	1,011,306
	UNITED STATES TREAS NT	2/18/2019	1.375%	243,000.00	-	249,019
	Total AAA Level 1					**$ 2,183,812**
	Total US Government Obligations					**$ 4,527,568**
	Cash Reserves Money Market Funds:					
	BOFA CASH RESERVES			29,611.32	29,611	$ 29,611
	BOFA CASH RESERVES			244,421.21	244,421	244,421
	BOFA CASH RESERVES			136,493.78	136,494	136,494
	BOFA CASH RESERVES			40,545.17	40,545	40,545
	BOFA CASH RESERVES			50,564.33	50,564	50,564
	BOFA CASH RESERVES			71,055.11	71,055	71,055
	BOFA CASH RESERVES			192,191.65	192,192	192,192
	BOFA CASH RESERVES			26,662.97	26,663	26,663
	BOFA CASH RESERVES			1,767,404.07	1,767,404	1,767,404
	Total Money Market Funds					**$ 2,558,949**

(Continued)

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
DECEMBER 31, 2012

(a)	(b) Issue	(c) Maturity Date	(c) Rate of Interest %	(c) $Par Value/ #Shares	(d) Cost	(e) Current Value
	Real Estate Investments:					
	Public Real Estate Investments					
	AMERICAN ASSETS TR INC			97.00	2,158	2,709
	AMERICAN CAP MTG INVT CORP			188.00	4,637	4,431
	AVALONBAY CMNTYS INC			459.00	59,942	62,236
	BOSTON PROPERTIES INC			668.00	68,790	70,681
	DIGITAL RLTY TR INC			184.00	11,991	12,492
	DUKE RLTY CORP			224.00	3,106	3,107
	DUPONT FABROS TECHNOLOGY INC			273.00	6,401	6,596
	DUPONT FABROS TECHNOLOGY INC			266.00	6,957	6,427
	EQUITY RESIDENTIAL			90.00	5,384	5,100
	EXTRA SPACE STORAGE INC			189.00	5,128	6,878
	HOME PPTYS INC			118.00	6,987	7,235
	KIMCO REALTY CORP			401.00	7,321	7,747
	LASALLE HOTEL PPTYS			298.00	7,320	7,566
	PS BUSINESS PKS INC CALIF			67.00	4,415	4,354
	PLUM CREEK TIMBER CO INC			203.00	8,106	9,007
	PUBLIC STORAGE INC			357.00	51,846	51,751
	RAYONIER INC			193.00	8,515	10,003
	REGENCY CTRS CORP			96.00	4,103	4,524
	RYMAN HOSPITALITY PPTYS INC			158.44	6,286	6,094
	SENIOR HSG PPTYS TR			386.00	9,013	9,125
	SILVER BAY RLTY TR CORP			150.00	2,736	2,825
	TAUBMAN CTRS INC			53.00	3,226	4,172
	TWO HBRS INVT CORP			708.00	7,249	7,845
	VENTAS INC			59.00	3,168	3,818
	VORNADO RLTY TR			60.00	4,830	4,805
	Total Public Real Estate Investments					**321,528**
	US Small Cap REIT:					
	PEBBLEBROOK HOTEL TR			211.00	4,132	**4,874**
	Total Real Estate Investments					**$ 326,402**
	Total investments held at year end:					**$ 34,308,619**

EIN: 34-1386676
Plan Number: 001

PERSTORP RETIREMENT PLAN

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2012

(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 (Loss)
Bank of America	Delaware Emering Markets Fund	$ -	$1,965,116	N/A	$ -	$2,216,993	$1,965,116	$(251,877)
Bank of America	PIMCO High Yield FD	1,968,000	-	N/A	-	1,968,000	1,968,000	-
Bank of America	Vanguard MSCI Emerging Markets EFT	1,642,073	-	N/A	1,216	1,642,073	1,642,073	-

EIN: 34-1386676

Plan Number: 001

Plan Sponsor: Perstorp Polyols, Inc.
Plan Name: Perstorp Retirement Plan
EIN: 34-1386676
Plan Number: 001
2012 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	0.45927	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
2012 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, 2012.

Economic Assumption

Interest Rate	September 2011 IRS Segment Rates (based on high-quality corporate bonds): First Segment 2.06% Second Segment 5.25% Third Segment 6.32% MAP-21 Segment Rates for 2012: First Segment 5.54% Second Segment 6.85% Third Segment 7.52%
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.

Plan Sponsor: Perstorp Polyols, Inc.
Plan Name: Perstorp Retirement Plan
EIN: 34-1386676
Plan Number: 001
2012 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Demographic Assumptions

Mortality

IRS 2012 Static Mortality Table.

Retirement (Active)

Weighted average retirement age = 63.

Age	Rate
60	30%
61	10%
62	10%
63	10%
64	10%
65	100%

Retirement (Terminated Vested)

Age 63, previously age 63.

Termination

Sample Termination Rates illustrated below:

Age	Male Rates	Female Rates
25	.0772	.0772
40	.0515	.0515
55	.0094	.0094
65	.0000	.0000

Disability

None.

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
2012 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 Compensation 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.
Final Average Compensation	Average of the last 36 calendar months immediately preceding date of termination. Compensation is also limited to the Social Security Taxable Wage Base for each year.
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 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.

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

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

Vesting Service

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

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

Normal 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
2012 Schedule SB, line 32 – Schedule of Amortization Bases

Date Established	Base Type	Outstanding Remaining Balance	Years Remaining	Amortization Charge/(Credit)
1/1/2011	Shortfall	5,635,696	6	1,079,651
1/1/2012	Shortfall	(3,609,476)	7	(612,617)
Total				467,034

Plan Sponsor: Perstorp Polyols, Inc.
Plan Name: Perstorp Retirement Plan
EIN: 34-1386676
Plan Number: 001
2012 Schedule SB, line 26 – Schedule of Active Participant Data

Years of Credited Service as of January 1, 2012

	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	4	0	0	0	0	0	0	0	0	4
25 to 29	0	7	1	0	0	0	0	0	0	0	8
30 to 34	0	7	1	1	0	0	0	0	0	0	9
35 to 39	0	4	2	4	1	0	0	0	0	0	11
40 to 44	0	6	1	6	2	2	0	0	0	0	17
45 to 49	0	6	1	0	5	2	1	0	0	0	15
50 to 54	0	12	2	2	4	1	3	3	0	0	27
55 to 59	1	10	0	0	3	3	2	11	0	0	30
60 to 64	0	3	0	1	1	2	2	0	0	0	9
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	1	59	8	14	16	11	8	14	0	0	131