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

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2013 or fiscal plan year beginning 02/01/2013 and ending 12/31/2013

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
EAGLE US 2 LLC EMPLOYEE SAVINGS PLAN FOR SALARIED EMPLOYEES

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 02/01/2013

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

AXIALL CORPORATION

1000 ABERNATHY ROAD, NE
SUITE 1200
ATLANTA, GA 30328

2b Employer Identification Number (EIN)
46-1269681

2c Sponsor's telephone number
770-395-4567

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.	08/01/2014	MICHAEL L SMITH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	08/01/2014	MICHAEL L SMITH
	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:	**4b** EIN	
a Sponsor's name	**4c** PN	

5	Total number of participants at the beginning of the plan year	**5**	889
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**	889
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	31
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	920
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	920
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	882
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 3H 2O

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)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

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

a Pension Schedules

(1) [X] **R** (Retirement Plan Information)

(2) [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3) [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1) [X] **H** (Financial Information)

(2) [ ] **I** (Financial Information – Small Plan)

(3) [ ] ___ **A** (Insurance Information)

(4) [X] **C** (Service Provider Information)

(5) [X] **D** (DFE/Participating Plan Information)

(6) [ ] **G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Service Provider Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 02/01/2013 and ending 12/31/2013

A Name of plan
EAGLE US 2 LLC EMPLOYEE SAVINGS PLAN FOR SALARIED EMPLOYEES

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
AXIALL CORPORATION

D Employer Identification Number (EIN)
46-1269681

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

MERRILL LYNCH, PIERCE, FENNER AND S

13-5674085

(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?
15 52 59 60 62 63 71 72	RECORDKEEPER	1672	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [ ]

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 02/01/2013 and ending 12/31/2013

A Name of plan
EAGLE US 2 LLC EMPLOYEE SAVINGS PLAN FOR SALARIED EMPLOYEES

B Three-digit plan number (PN) ▶ 003

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
AXIALL CORPORATION

D Employer Identification Number (EIN)
46-1269681

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO STABLE VALUE TRUST

b Name of sponsor of entity listed in (a): INVESCO NATIONAL TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
27-3868124-001	C	5074843

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

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

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

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning 02/01/2013 and ending 12/31/2013

A Name of plan
EAGLE US 2 LLC EMPLOYEE SAVINGS PLAN FOR SALARIED EMPLOYEES

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
AXIALL CORPORATION

D Employer Identification Number (EIN)
46-1269681

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	0	4832
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	103031
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	0	1673591
(9) Value of interest in common/collective trusts	1c(9)	0	5074843
(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)	0	28906551
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	587723
(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	0	36350571
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	0	16696
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	16696
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	0	36333875

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)	3771429	
(B) Participants	2a(1)(B)	6009225	
(C) Others (including rollovers)	2a(1)(C)	22918465	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		32699119
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	64415	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		64415
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	1377	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	793099	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		794476
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	1071786	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	1058306	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		13480
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	73776	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		73776

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		109029
(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)		3085492
c Other income	2c		1
d Total income. Add all **income** amounts in column (b) and enter total	2d		36839788
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	619022	
(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)		619022
f Corrective distributions (see instructions)	2f		16696
g Certain deemed distributions of participant loans (see instructions)	2g		23859
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	7385	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		7385
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		666962
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		36172826
l Transfers of assets:			
(1) To this plan	2l(1)		161049
(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) [X] Unqualified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: BABUSH NIEMAN KORNMAN & JOHNSON LLP **(2)** EIN: 58-0942047

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

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

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

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

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☐ Yes ☐ No ☐ Not determined

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

2013

This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 02/01/2013 and ending 12/31/2013

A Name of plan
EAGLE US 2 LLC EMPLOYEE SAVINGS PLAN FOR SALARIED EMPLOYEES

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
AXIALL CORPORATION

D Employer Identification Number (EIN)
46-1269681

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**

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):

EAGLE US 2 LLC EMPLOYEE SAVINGS PLAN FOR SALARIED EMPLOYEES

Financial Statements as of February 1, 2014 (date of Plan's Merger with Axiall Plan) and December 31, 2013
and for the Periods January 1, 2014 to February 1, 2014
and January 28, 2013 (date of inception) to December 31, 2013

EAGLE US 2 LLC
EMPLOYEE SAVINGS PLAN FOR SALARIED EMPLOYEES

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SUPPLEMENTAL SCHEDULE AS OF DECEMBER 31, 2013:

Form 5500, Schedule H, Part IV, Line 4i—Schedule of Assets (Held at End of Year) **15**

NOTE: All other supplemental schedules required by 29 CFR Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended, have been omitted because they are not applicable.

BABUSH NEIMAN KORNMAN & JOHNSON LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

50 YEARS

INDEPENDENT AUDITOR'S REPORT

To the Participants in and Plan Administrator of
Eagle US 2 LLC Employee Savings Plan for Salaried Employees

Report on the Financial Statements
We have audited the accompanying financial statements of the Eagle US 2 LLC Employee Savings Plan For Salaried Employees (formerly known as the PPG Employee Savings Plan) (the Plan) which comprise the statements of net assets available for benefits as of February 1, 2014 (date of Plan's Merger with Axiall Plan) and December 31, 2013, the related statement of changes in net assets available for benefits for the periods January 1, 2014 to February 1, 2014, and January 28, 2013 (date of inception) to December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements
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.

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of February 1, 2014 and December 31, 2013, and the changes in net assets available for benefits for the periods January 1, 2014 to February 1, 2014 and January 28, 2013 to December 31, 2013 in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information
Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Supplemental Schedule of Assets (Held at End of Year) as of December 31, 2013 is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosures under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Babush, Neiman, Kornman & Johnson LLP

Atlanta, Georgia
June 24, 2014

EAGLE US 2 LLC
EMPLOYEE SAVINGS PLAN FOR SALARIED EMPLOYEES

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

AS OF FEBRUARY 1, 2014 (DATE OF PLAN'S MERGER WITH AXIALL PLAN) AND DECEMBER 31, 2013

	2014	2013
ASSETS		
Cash	$ —	$ 4,832
Total investments at fair value	—	34,569,117
Receivables:		
Employer contributions receivable	—	103,031
Notes receivable from participants	—	1,673,591
Total receivables	—	1,776,622
Excess contributions payable	—	(16,696)
Net assets available for benefits at fair value	—	36,333,875
Adjustment from fair value to contract value for fully benefit-responsive stable value fund (Note 2)	—	(62,312)
Net assets available for benefits	$ —	$ 36,271,563

See accompanying notes to financial statements.

EAGLE US 2 LLC
EMPLOYEE SAVINGS PLAN FOR SALARIED EMPLOYEES

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE PERIODS JANUARY 1, 2014 TO FEBRUARY 1, 2014 (DATE OF PLAN'S MERGER WITH AXIALL PLAN) AND JANUARY 28, 2013 (DATE OF INCEPTION) TO DECEMBER 31, 2013

	2014	2013
ADDITIONS TO NET ASSETS:		
Interest and dividends	$ 2,695	$ 841,193
Contributions:		
Participants	768,758	5,992,529
Company	345,420	3,747,571
Rollovers	321,050	22,918,465
Total contributions	1,435,228	32,658,565
Net appreciation in the fair value of investments	—	3,172,748
Interest on participant loans	9,124	64,415
Transfer from affiliated plan	191,001	161,049
Total additions	1,638,048	36,897,970
DEDUCTIONS FROM NET ASSETS:		
Net depreciation in the fair value of investments	(843,618)	—
Distributions and withdrawals for participants	(254,573)	(619,022)
Transaction fees	(1,095)	(7,385)
Transfer to Merged Plan	(36,810,325)	—
Total deductions	(37,909,611)	(626,407)
NET (DECREASE) INCREASE IN NET ASSETS	(36,271,563)	36,271,563
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	36,271,563	—
End of year	$ —	$ 36,271,563

See accompanying notes to financial statements.

EAGLE US 2 LLC
EMPLOYEE SAVINGS PLAN FOR SALARIED EMPLOYEES

NOTES TO FINANCIAL STATEMENTS

AS OF FEBRUARY 1, 2014 (DATE OF PLAN'S MERGER WITH AXIALL PLAN) AND DECEMBER 31, 2013 AND FOR THE PERIODS JANUARY 1, 2014 TO FEBRUARY 1, 2014 AND JANUARY 28, 2013 (DATE OF INCEPTION) TO DECEMBER 31, 2013

1. PLAN DESCRIPTION

The following description of the *Eagle US 2 LLC Employee Savings Plan for Salaried Employees* (the "Plan") provides only general information pertaining to the Plan. Participants should refer to the official Plan document for complete information.

General — On January 28, 2013, Axiall Corporation (the "Company") acquired substantially all of the assets and liabilities of PPG Industries, Inc.'s. ("PPG") business relating to the production of chlorine, caustic soda, and related chemicals (the "Merged Business") through a merger between a subsidiary of PPG and a subsidiary of the Company (the "Merger"). In conjunction with the completion of the Merger, effective as of January 28, 2013, the *Eagle US 2 LLC Employee Savings Plan for Salaried Employees* was created to provide defined contribution benefits to the non-union employees of the Merged Business. The Merger did not affect any other aspects of the Plan during the year ended December 31, 2013.

Effective as of February 1, 2014, the Plan was merged (the "Plan Merger") with the Axiall Corporation 401(k) Retirement Savings Plan (the "Axiall Plan"). Effective with the Plan Merger, all net assets available for benefits of the Plan were transferred into the Axiall Plan in February 2014. The Plan Merger is reflected in the statement of changes in net assets available for benefits as a Transfer to Merged Plan. The following disclosures are relative to key provisions of the Plan prior to the Plan Merger.

The Plan is a defined contribution plan of which Bank of America, N.A. (the "Trustee") serves as the trustee. The Plan covers all salaried employees of the Merged Business, excluding casual employees, co-operative education students, contract workers, consultants, and independent contractors. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Collective bargaining employees of the Merged Business are excluded from participation in the Plan unless the applicable collective bargaining agreement provides that such employees shall be eligible to participate in one or more features of the Plan.

There were portions of participant accounts that were invested in the Company's common stock fund. Those Company stock accounts consisted of two portions, one of which was attributable to the profit sharing component of the Plan and the other of which was attributable to the employee stock ownership plan ("ESOP") component of the Plan. The ESOP component of the Plan was designed to qualify as a stock bonus plan for federal income tax purposes.

Employee Contributions — Prior to the Plan Merger, participants could elect to contribute in 1 percent increments, on a before-tax basis, an after-tax basis, and on a Roth 401(k) after-tax contribution basis, through periodic payroll contributions, up to 50 percent of their eligible compensation, as defined by the Plan, and subject to Internal Revenue Code ("IRC") limitations. Participants who were first hired after the effective date of the Plan and who were not employees of PPG on the day preceding the effective date of the Plan, and who did not file an elective deferral or savings election, or file an election not to defer or save any amount from their eligible compensation prior to their default election date, as defined in the Plan, were automatically enrolled in the Plan, per the administrative procedures established by the Plan administrator, and were deemed to have elected to defer 4 percent of their eligible compensation. The default contributions have been invested in the Plan's default fund. Unless a participant elected otherwise, the before-tax contribution rate was automatically increased on the participant's anniversary date by 2 percent each year thereafter, up to a maximum of 10 percent of the participant's eligible compensation. Participants could elect to change their contribution percentage on a monthly basis, as of the first day of any month. Participants who had attained the age of 50 years before the end of the Plan year were eligible to make catch-up contributions in accordance with the Economic Growth and Tax Relief Reconciliation Act of 2001. However, catch-up contributions have not been eligible for the employer matching contribution.

Employer Matching Contributions — Prior to the Plan Merger, the Company contributed monthly matching contributions on behalf of eligible participants. The Company matching contribution was an amount equal to a discretionary percentage, to be determined by the Company, and applied to each participant's monthly contribution up to a maximum of 6% of the participant's eligible compensation. For 2013, the Company matching contribution was an amount equal to 75% of the employee contribution equal to the first 6% of the eligible participant's compensation contributed. The investment election of all contributions was participant-directed. Participants could change their investment elections at any time. Each participant was immediately vested in the Company's contributions for the period January 28, 2013 to February 1, 2014.

Other Employer Contributions— Prior to the Plan Merger, all salaried employees of the Merged Business who were not eligible to actively participate in the Eagle US 2 LLC Retirement Income Plan, were eligible to participate in the Employer Defined Contribution Retirement Program. The Company contributed, on annual monthly basis, 2 to 5 percent of compensation, as defined in the Plan, depending on the participant's age and years of service at the end of each Plan year. The Company's contributions were limited in accordance with Internal Revenue Service ("IRS") regulations. Eligible salaried employees were credited with a full month of service for any month in which the participant performed any vesting service during the period the participant was eligible to participate in the Plan. The investment of all contributions was participant-directed. Participants could change their investment elections at any time.

Prior to the Plan Merger, an eligible participant, who separated from service with the Company and its affiliated companies by reason of retirement, death or disability or who completed at least three years of Vesting Service was deemed fully vested. Vesting Service is the sum of the number of years of "Vesting Service" under the PPG Defined Contribution Retirement Plan for certain salaried employees, as of the effective date of the Plan, plus the period of the participant's employment with the Company and any affiliated companies after the effective date. If the participant's employment with the Company and its affiliated companies terminated and the employee was rehired within one year, the Vesting Service that was completed before the participant's employment terminated was restored immediately. If the employee was rehired more than one year after employment terminated, the prior Vesting Service was restored only after the employee had completed at least twelve months of benefit service, as defined in the Plan, following the rehire date.

Investment Funds — Due to the Plan Merger, there were no investment assets held as of February 1, 2014. Assets held in the Plan as of December 31, 2013, were invested by the Trustee in any of the following investment fund options, offered by the Plan, as directed by participants:

a. Vanguard Wellington Fund — Admiral Shares

b. Harbor Capital Appreciation Fund — Class I

c. INVESCO Stable Value Trust

d. Dodge & Cox Stock Fund

e. American Funds Europacific Growth Fund — Class A

f. Axiall Employer Stock Fund

g. Vanguard Institutional Fund Index — Institutional Shares

h. William Blair Small Capital Value Fund — Class I

i. Pimco Total Return Fund — Class I

j. Conestoga Small Capital Growth Fund

k. T Rowe Price Retirement Income Fund

l. T Rowe Price Retirement 2005, 2010, 2015, 2020, 2025, 2030, 2035, 2040, 2045, 2050, and 2055 Funds — Retail Class

Benefits/Distributions — Prior to the Plan Merger, upon termination of service due to death, disability, retirement, or separation from service, a participant or designated beneficiary could elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. The participant could also elect to roll over his or her account into an Individual Retirement Account ("IRA") or another company's retirement plan, or leave it in the Plan as long as the value of the account exceeded $5,000. If the participant's balance was $5,000 or less, the Company had the authority to distribute the balance to the participant in a single lump-sum payment. A participant could make withdrawals from his or her elective contribution account balance after reaching age 59½ and was required to begin receiving distributions at age 70½ if the participant had terminated employment by that time.

The Plan also allowed participants to withdraw funds from the Plan in the event of financial hardship, as defined by IRS regulations. Such hardships included purchasing a primary residence, paying tuition costs for the participant or dependents, burial or funeral expenses for a participant's parents, spouse, children or dependents, paying certain medical expenses, preventing eviction from, or foreclosure of the mortgage, on a participant's primary residence, or paying expenses for the repair of casualty-type damages to the participant's principal residence.

Participant Loans — Prior to the Plan Merger, participants could borrow a minimum of $1,000 and up to a maximum amount equal to the lesser of $50,000 (minus the highest outstanding balance of loans from the Plan to the participant during the one-year period ending on the day before the date when the loan was made) or 50 percent of his/her vested account balance. Loans were secured by the participant's account balance and interest accrued at a fixed rate over the life of the loan. Interest rates were based on the prime interest rate plus 1 percent at the time the loan is approved, and ranged from 4.25 percent to 9.25 percent at December 31, 2013 and was 4.25 percent at February 1, 2014. Repayments of the loans were made in substantially equal payroll deductions amortized over the life of the loan. Participants could have no more than two loans outstanding at any time. The loans were required to be repaid within five years, unless used to purchase a primary residence, in which case the term could be longer.

Participant Accounts — Prior to the Plan Merger, individual accounts were maintained for each participant. Each participant's account was credited with the participant's contributions, allocations of Company contributions, investment income, charged with withdrawals and an allocation of investment losses and investment manager expenses. Allocations of investment income (loss) and investment manager expenses were based on participant account balances, as provided in the Plan document. The benefits to which participants were entitled were the benefits that could be provided from the participant's vested account balance.

Administrative Expenses — Prior to the Plan Merger, administrative expenses, including Trustee fees, were borne by the Company. Transaction fees for investment trades were borne by the Plan.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting — The accompanying financial statements have been prepared in accordance with generally accepted accounting principles in the United States of America ("GAAP") and are presented on the accrual basis of accounting.

Use of Estimates and Risks and Uncertainties — The preparation of the financial statements in conformity with GAAP requires the Plan administrator to use estimates and assumptions that affect the accompanying financial statements and disclosures. Actual results could differ from these estimates. The Plan utilizes various investment instruments including a stable value fund, common stock, and mutual funds. Investment securities, in general, are exposed to various risks, including credit, interest, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is possible that changes in values of investment securities will occur and that such changes could materially affect the amount reported in the financial statements.

Notes Receivable from Participants— Notes receivable from participants represent participant loans that are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of February 1, 2014 or December 31, 2013. If a participant ceases to make loan repayments and the participant loan is deemed to be a distribution under applicable IRS guidelines, a benefit payment is recorded and reported for tax purposes.

Valuation of Investments — Investments in mutual funds and common stock are stated at fair value based on quoted market price. Investments in the stable value fund are stated at fair value as determined by the issuer of the stable value fund based on the fair value of the underlying investments. The stable value fund has underlying investments in investment contracts, which are valued at the fair value of the underlying investments and then adjusted by the issuer to contract value. The Invesco Stable Value Trust Fund is a stable value fund that is a commingled pool of the Institutional Retirement Trust. The fund invests primarily in investment contracts, such as traditional guaranteed investment contracts and synthetic guaranteed investment contracts (also known as wrap contracts). Participants could ordinarily withdraw or transfer all or a portion of their investments at contract value. Contract value represents contributions made to the fund, plus earnings, less participant withdrawals.

The statements of net assets available for benefits as of December 31, 2013 presents The Invesco Stable Value Fund holding these investment contracts at fair value as well as an additional line item showing an adjustment of fully benefit-responsive investment contracts from fair value to contract value. Contract value is the relevant measurement attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The contract value represents contributions made to the fund plus earnings less participant withdrawals.

Investment Transactions — Purchases and sales of investments are recorded on their trade dates.

Income Recognition — Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis.

Payment of Benefits — Benefits are recorded when paid.

3. INVESTMENTS

Due to the Plan Merger, there were no investment assets as of February 1, 2014. The following investments represent 5 percent or more of the Plan's net assets available for benefits as of December 31, 2013:

	2013	
	Shares/Units	Fair Value
INVESCO Stable Value Trust Fund	5,012,531	$ 5,074,843
American Funds Europacific Growth Fund	40,197	1,936,680
Dodge & Cox Stock Fund	19,731	3,331,894
Vanguard Institutional Fund Index — Institutional Shares	16,031	2,713,784
Vanguard Wellington Fund — Admiral Shares	34,207	2,241,617
T Rowe Price Retirement Funds:		
Retirement 2020	100,289	2,044,898
Retirement 2025	148,018	2,276,512
Retirement 2030	106,436	2,405,461

The following table summarizes the net (depreciation) appreciation in the fair value of investments for the periods January 1, 2014 to February 1, 2014 and January 28, 2013 to December 31, 2013:

	2014	2013
Axiall Corporation common stock fund and Axiall employer stock fund	$ (97,589)	$ 87,471
Mutual funds	(746,028)	3,085,277
Net (depreciation) appreciation in fair value of investments	$ (843,617)	$ 3,172,748

4. FEDERAL INCOME TAX STATUS

The Plan is in the process of applying for, but has not received, a determination letter from the IRS stating that the Plan is qualified under Section 401(a) of the IRC. However, the Plan administrator believes that the Plan has been designed to comply with and is operating in accordance with the applicable requirements of the IRC and therefore believes the Plan is qualified and the related trust is tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. Plan management has analyzed the tax positions taken by the Plan, and has concluded that as of February 1, 2014 and December 31, 2013, there are no uncertain tax positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

5. EXEMPT PARTY-IN-INTEREST TRANSACTIONS

At December 31, 2013, the Plan held 12,389 shares of the Company's Employer Stock Fund. At December 31, 2013, the cost basis of this investment was $523,566. The Company declared dividends of $0.48 per common share during the year ended December 31, 2013.

6. FAIR VALUE OF FINANCIAL INSTRUMENTS

ASC Topic 820 establishes a fair value hierarchy that prioritizes observable and unobservable inputs to valuation techniques used to measure fair value. These levels, in order of highest to lowest priority are described below:

Level 1—Quoted prices (unadjusted) in active markets for identical assets or liabilities at the measurement date.

Level 2—Observable prices that are based on inputs not quoted on active markets, but corroborated by market data.

Level 3—Prices that are unobservable for the asset or liability and are developed based on the best information available in the circumstances, which might include the Company's own data.

The Plan classifies its investments based on the lowest level of input that is significant to the fair value measurement. Due to the Plan Merger, there were no investment assets as of February 1, 2014. The following tables set forth by level within the fair value hierarchy, a summary of the Plan's investments measured at fair value at December 31, 2013:

	Fair Value Measurements at December 31, 2013 Using:			
Asset Classes	**Quoted Prices in Active Markets for Identical Assets (Level 1)**	**Significant Other Observable Inputs (Level 2)**	**Significant Unobservable Inputs (Level 3)**	**Total**
Common Stock	$ 587,723	$ —	$ —	$ 587,723
Stable Value Trust Fund (a)	—	5,074,843	—	5,074,843
Mutual Funds:			—	—
U.S. Securities Funds	8,913,495	—	—	8,913,495
Small Capital Funds	2,726,244	—	—	2,726,244
International Funds	1,936,680	—	—	1,936,680
Index Funds	2,713,784	—	—	2,713,784
Target Retirement Date Funds	12,616,348	—	—	12,616,348
	$ 29,494,274	$ 5,074,843	$ —	$ 34,569,117

(a) The Stable Value Trust Fund is a collective trust fund that seeks to preserve principal, maintain a stable interest rate, and provide daily liquidity at contract value for participant withdrawals and transfers. There are no restrictions on participant redemptions.

7. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of February 1, 2014 and December 31, 2013.

	2014	2013
Net assets available for benefits per the financial statements	$ —	$ 36,271,563
Current year adjustment from contract value to fair value for fully benefit-responsive stable value fund	—	62,312
Net assets available for benefits per the Form 5500, inclusive of transfers	$ —	$ 36,333,875

The following is a reconciliation of the net (decrease) increase in net assets available for benefits per the financial statements to total net (loss) gain per the Form 5500 for the periods ended February 1, 2014 and December 31, 2013.

	2014	2013
Net (decrease) increase in net assets available for benefits per the financial statements	$ (36,271,563)	$ 36,271,563
Current year adjustment from contract value to fair value for fully benefit-responsive stable value trust fund	—	62,312
Net (loss) gain per the Form 5500	$ (36,271,563)	$ 36,333,875

8. SUBSEQUENT EVENTS

The Company has evaluated the financial statements for subsequent events through June 24, 2014, which is the date the financial statements were issued.

SUPPLEMENTAL SCHEDULE

(See Independent Auditor's Report)

AXIALL CORPORATION
EAGLE US 2 LLC EMPLOYEE SAVINGS PLAN FOR SALARIED EMPLOYEES
FORM 5500, SCHEDULE H, PART IV, LINE 4i—
PLAN SPONSOR EIN: 46-1269681, PLAN NUMBER—003
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2013

(a)	(b) Identity of Issue, Borrower Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
		Collective trust:		
	Invesco National Trust Company	Collective trust—INVESCO Stable Value Trust Fund, 5,012,531 units	**	$ 5,074,843
		Mutual funds:		
	American Funds	American Funds Europacific Growth Fund, 40,197 shares	**	1,936,680
	Dodge & Cox Fund	Dodge & Cox Stock Fund, 19,731 shares	**	3,331,894
	The Vanguard Group	Vanguard Institutional Fund Index — Institutional Shares, 16,031 shares	**	2,713,784
		Vanguard Wellington Fund — Admiral Shares, 34,207 shares	**	2,241,617
	Harbor Funds	Harbor Capital Appreciation Fund-Institutional Class, 31,715 shares	**	1,797,931
	William Blair Fund	William Blair Small Capital Value Fund, 71,740 shares	**	1,291,317
	Conestoga Funds	Conestoga Small Capital Growth Fund, 39,152 shares	**	1,434,927
	Pimco Funds	Pimco Total Return Fund, 144,252 shares	**	1,542,054
	T Rowe Price Retirement Funds	T Rowe Price Retirement Income, 15,757 shares	**	232,882
		T Rowe Price Retirement 2005, 609 shares	**	7,864
		T Rowe Price Retirement 2010, 948 shares	**	16,900
		T Rowe Price Retirement 2015, 65,753 shares	**	941,578
		T Rowe Price Retirement 2020, 100,289 shares	**	2,044,898
		T Rowe Price Retirement 2025, 148,018 shares	**	2,276,512
		T Rowe Price Retirement 2030, 106,436 shares	**	2,405,461
		T Rowe Price Retirement 2035, 106,158 shares	**	1,728,253
		T Rowe Price Retirement 2040, 39,139 shares	**	916,254
		T Rowe Price Retirement 2045, 53,238 shares	**	831,048
		T Rowe Price Retirement 2055, 66,058 shares	**	854,134
		T Rowe Price Retirement 2050, 27,608 shares	**	360,563
*	Various Plan Participants	Participant loans (with interest rates ranging from 4.25% to 9.25% and maturities through 3/29/41)	—	1,673,591
*	Axiall Corporation	Common stock:		
		Axiall Corporation Employer Stock Fund, 12,389 shares	**	587,723
		Total		$ 36,242,708

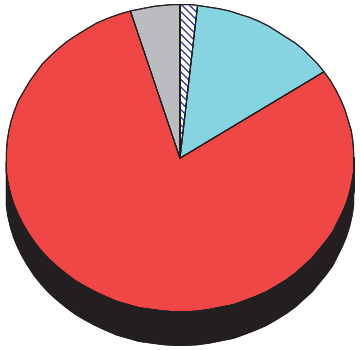
* Represents a party-in-interest.
** Cost information is excluded, as investments are participant-directed.

STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2013 - 12/31/2013

EAGLE US 2 LLC EMPLOYEE SAVINGS
PLAN FOR SALARIED EMPLOYEES
CONSOLIDATION

ALLOCATION OF PLAN ASSETS



- 1.62% COMMON STOCK
- 13.85% COMMON / COLLECTIVE TRUSTS
- 79.88% MUTUAL FUNDS
- 4.63% LOANS
- 0.01% PENDING SETTLEMENT FUNDS

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
COMMON STOCK					
AXIALL CORP	12,388.7738	47.440	523,565.84	587,723.43	1.62%
COMMON / COLLECTIVE TRUSTS					
INVESCO STABLE VALUE TRUST	5,012,530.9000	1.000	5,012,530.98	5,012,530.90	13.85%
MUTUAL FUNDS					
PIMCO TOTAL RETURN PORT. INSTL	144,252.0192	10.690	1,599,519.88	1,542,054.09	4.26%
AMERICAN EUROPACIFIC GR R4	40,196.7611	48.180	1,713,985.03	1,936,679.95	5.35%
T. ROWE PRICE 2040 RETIREMENT	39,139.4433	23.410	821,266.73	916,254.37	2.53%
WILLIAM BLAIR SMALL CAP CL I	71,739.8432	18.000	1,327,786.04	1,291,317.18	3.57%
T. ROWE PRICE 2010 RETIREMENT	948.3836	17.820	16,360.56	16,900.20	0.05%
T. ROWE PRICE 2020 RETIREMENT	100,289.2492	20.390	1,915,205.73	2,044,897.79	5.65%

Balances include pending activity

STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2013 - 12/31/2013

EAGLE US 2 LLC EMPLOYEE SAVINGS
PLAN FOR SALARIED EMPLOYEES
CONSOLIDATION

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
T. ROWE PRICE 2030 RETIREMENT	106,436.3323	22.600	2,196,290.16	2,405,461.11	6.65%
T ROWE PRICE INCOME FUND	15,756.5418	14.780	227,124.08	232,881.69	0.64%
VANGUARD WELLINGTON FUND	34,207.4888	65.530	2,152,791.23	2,241,616.74	6.19%
VANGUARD INSTITUTIONAL INDEX	16,031.3313	169.280	2,343,357.76	2,713,783.76	7.50%
T. ROWE PRICE 2005 RETIREMENT	608.6561	12.920	7,666.58	7,863.84	0.02%
T. ROWE PRICE 2015 RETIREMENT	65,752.6630	14.320	898,675.29	941,578.13	2.60%
T. ROWE PRICE 2025 RETIREMENT	148,017.7115	15.380	2,104,108.52	2,276,512.40	6.29%
T. ROWE PRICE 2035 RETIREMENT	106,158.0363	16.280	1,549,721.97	1,728,252.83	4.78%
HARBOR CAPITAL APPRECIATION IN	31,715.1287	56.690	1,485,956.04	1,797,930.65	4.97%
CONESTOGA SML CAP FD CL SINGLE	39,152.1569	36.650	1,184,889.30	1,434,926.55	3.97%
T. ROWE PRICE 2045 RETIREMENT	53,238.1907	15.610	748,149.65	831,048.16	2.30%
T. ROWE PRICE 2055 RETIREMENT	66,058.3187	12.930	811,707.01	854,134.06	2.36%
T. ROWE PRICE 2050 RETIREMENT	27,608.2265	13.060	328,053.75	360,563.44	1.00%
DODGE & COX STOCK FUND	19,730.5255	168.870	2,741,297.42	3,331,893.84	9.21%
TOTAL MUTUAL FUNDS			26,173,912.73	28,906,550.78	79.88%
LOANS					
LOAN FUND	1,673,590.8600	1.000	1,673,590.86	1,673,590.86	4.63%
PENDING SETTLEMENT FUNDS					
PENDING SETTLEMENT FUND	4,831.8600	1.000	4,831.86	4,831.86	0.01%
INVESTMENT TOTAL			33,388,432.27	36,185,227.83	100.00%

Balances include pending activity

STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2013 - 12/31/2013

EAGLE US 2 LLC EMPLOYEE SAVINGS
PLAN FOR SALARIED EMPLOYEES
CONSOLIDATION

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
UNINVESTED CASH			0.00	0.00	0.00%
ACCRUED INCOME			0.00	0.00	0.00%
TOTAL ASSETS			33,388,432.27	36,185,227.83	100.00%

A portion of the balance displayed in the BIF Money Fund or the Merrill Lynch Bank Deposit Program (MLBD Program) may contain a pending deposit. If cash funds are invested / deposited in the BIF or MLBD Program, sweep activity details are available upon request.

Balances include pending activity

EAGLE US 2 LLC EMPLOYEE SAVINGS PLAN FOR SALARIED EMPLOYEES

Financial Statements as of February 1, 2014 (date of Plan's Merger with Axiall Plan) and December 31, 2013
and for the Periods January 1, 2014 to February 1, 2014
and January 28, 2013 (date of inception) to December 31, 2013

EAGLE US 2 LLC
EMPLOYEE SAVINGS PLAN FOR SALARIED EMPLOYEES

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FINANCIAL STATEMENTS AS OF FEBRUARY 1, 2014 (DATE OF PLAN'S MERGER WITH AXIALL PLAN) AND DECEMBER 31, 2013; AND FOR THE PERIODS JANUARY 1, 2014 TO FEBRUARY 1, 2014 AND JANUARY 28, 2013 (DATE OF INCEPTION) TO DECEMBER 31, 2013:

Statements of Net Assets Available for Benefits 4

Statements of Changes in Net Assets Available for Benefits 5

Notes to Financial Statements 6

SUPPLEMENTAL SCHEDULE AS OF DECEMBER 31, 2013:

Form 5500, Schedule H, Part IV, Line 4i—Schedule of Assets (Held at End of Year) **15**

NOTE: All other supplemental schedules required by 29 CFR Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended, have been omitted because they are not applicable.

BABUSH NEIMAN KORNMAN & JOHNSON LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

50 YEARS

INDEPENDENT AUDITOR'S REPORT

To the Participants in and Plan Administrator of
Eagle US 2 LLC Employee Savings Plan for Salaried Employees

Report on the Financial Statements
We have audited the accompanying financial statements of the Eagle US 2 LLC Employee Savings Plan For Salaried Employees (formerly known as the PPG Employee Savings Plan) (the Plan) which comprise the statements of net assets available for benefits as of February 1, 2014 (date of Plan's Merger with Axiall Plan) and December 31, 2013, the related statement of changes in net assets available for benefits for the periods January 1, 2014 to February 1, 2014, and January 28, 2013 (date of inception) to December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements
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.

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of February 1, 2014 and December 31, 2013, and the changes in net assets available for benefits for the periods January 1, 2014 to February 1, 2014 and January 28, 2013 to December 31, 2013 in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information
Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Supplemental Schedule of Assets (Held at End of Year) as of December 31, 2013 is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosures under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Babush, Neiman, Kornman & Johnson LLP

Atlanta, Georgia
June 24, 2014

EAGLE US 2 LLC
EMPLOYEE SAVINGS PLAN FOR SALARIED EMPLOYEES

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

AS OF FEBRUARY 1, 2014 (DATE OF PLAN'S MERGER WITH AXIALL PLAN) AND DECEMBER 31, 2013

	2014	2013
ASSETS		
Cash	$ —	$ 4,832
Total investments at fair value	—	34,569,117
Receivables:		
Employer contributions receivable	—	103,031
Notes receivable from participants	—	1,673,591
Total receivables	—	1,776,622
Excess contributions payable	—	(16,696)
Net assets available for benefits at fair value	—	36,333,875
Adjustment from fair value to contract value for fully benefit-responsive stable value fund (Note 2)	—	(62,312)
Net assets available for benefits	$ —	$ 36,271,563

See accompanying notes to financial statements.

EAGLE US 2 LLC
EMPLOYEE SAVINGS PLAN FOR SALARIED EMPLOYEES

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE PERIODS JANUARY 1, 2014 TO FEBRUARY 1, 2014 (DATE OF PLAN'S MERGER WITH AXIALL PLAN) AND JANUARY 28, 2013 (DATE OF INCEPTION) TO DECEMBER 31, 2013

	2014	2013
ADDITIONS TO NET ASSETS:		
Interest and dividends	$ 2,695	$ 841,193
Contributions:		
Participants	768,758	5,992,529
Company	345,420	3,747,571
Rollovers	321,050	22,918,465
Total contributions	1,435,228	32,658,565
Net appreciation in the fair value of investments	—	3,172,748
Interest on participant loans	9,124	64,415
Transfer from affiliated plan	191,001	161,049
Total additions	1,638,048	36,897,970
DEDUCTIONS FROM NET ASSETS:		
Net depreciation in the fair value of investments	(843,618)	—
Distributions and withdrawals for participants	(254,573)	(619,022)
Transaction fees	(1,095)	(7,385)
Transfer to Merged Plan	(36,810,325)	—
Total deductions	(37,909,611)	(626,407)
NET (DECREASE) INCREASE IN NET ASSETS	(36,271,563)	36,271,563
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	36,271,563	—
End of year	$ —	$ 36,271,563

See accompanying notes to financial statements.

EAGLE US 2 LLC
EMPLOYEE SAVINGS PLAN FOR SALARIED EMPLOYEES

NOTES TO FINANCIAL STATEMENTS

AS OF FEBRUARY 1, 2014 (DATE OF PLAN'S MERGER WITH AXIALL PLAN) AND DECEMBER 31, 2013 AND FOR THE PERIODS JANUARY 1, 2014 TO FEBRUARY 1, 2014 AND JANUARY 28, 2013 (DATE OF INCEPTION) TO DECEMBER 31, 2013

1. PLAN DESCRIPTION

The following description of the *Eagle US 2 LLC Employee Savings Plan for Salaried Employees* (the "Plan") provides only general information pertaining to the Plan. Participants should refer to the official Plan document for complete information.

General — On January 28, 2013, Axiall Corporation (the "Company") acquired substantially all of the assets and liabilities of PPG Industries, Inc.'s. ("PPG") business relating to the production of chlorine, caustic soda, and related chemicals (the "Merged Business") through a merger between a subsidiary of PPG and a subsidiary of the Company (the "Merger"). In conjunction with the completion of the Merger, effective as of January 28, 2013, the *Eagle US 2 LLC Employee Savings Plan for Salaried Employees* was created to provide defined contribution benefits to the non-union employees of the Merged Business. The Merger did not affect any other aspects of the Plan during the year ended December 31, 2013.

Effective as of February 1, 2014, the Plan was merged (the "Plan Merger") with the Axiall Corporation 401(k) Retirement Savings Plan (the "Axiall Plan"). Effective with the Plan Merger, all net assets available for benefits of the Plan were transferred into the Axiall Plan in February 2014. The Plan Merger is reflected in the statement of changes in net assets available for benefits as a Transfer to Merged Plan. The following disclosures are relative to key provisions of the Plan prior to the Plan Merger.

The Plan is a defined contribution plan of which Bank of America, N.A. (the "Trustee") serves as the trustee. The Plan covers all salaried employees of the Merged Business, excluding casual employees, co-operative education students, contract workers, consultants, and independent contractors. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Collective bargaining employees of the Merged Business are excluded from participation in the Plan unless the applicable collective bargaining agreement provides that such employees shall be eligible to participate in one or more features of the Plan.

There were portions of participant accounts that were invested in the Company's common stock fund. Those Company stock accounts consisted of two portions, one of which was attributable to the profit sharing component of the Plan and the other of which was attributable to the employee stock ownership plan ("ESOP") component of the Plan. The ESOP component of the Plan was designed to qualify as a stock bonus plan for federal income tax purposes.

Employee Contributions — Prior to the Plan Merger, participants could elect to contribute in 1 percent increments, on a before-tax basis, an after-tax basis, and on a Roth 401(k) after-tax contribution basis, through periodic payroll contributions, up to 50 percent of their eligible compensation, as defined by the Plan, and subject to Internal Revenue Code ("IRC") limitations. Participants who were first hired after the effective date of the Plan and who were not employees of PPG on the day preceding the effective date of the Plan, and who did not file an elective deferral or savings election, or file an election not to defer or save any amount from their eligible compensation prior to their default election date, as defined in the Plan, were automatically enrolled in the Plan, per the administrative procedures established by the Plan administrator, and were deemed to have elected to defer 4 percent of their eligible compensation. The default contributions have been invested in the Plan's default fund. Unless a participant elected otherwise, the before-tax contribution rate was automatically increased on the participant's anniversary date by 2 percent each year thereafter, up to a maximum of 10 percent of the participant's eligible compensation. Participants could elect to change their contribution percentage on a monthly basis, as of the first day of any month. Participants who had attained the age of 50 years before the end of the Plan year were eligible to make catch-up contributions in accordance with the Economic Growth and Tax Relief Reconciliation Act of 2001. However, catch-up contributions have not been eligible for the employer matching contribution.

Employer Matching Contributions — Prior to the Plan Merger, the Company contributed monthly matching contributions on behalf of eligible participants. The Company matching contribution was an amount equal to a discretionary percentage, to be determined by the Company, and applied to each participant's monthly contribution up to a maximum of 6% of the participant's eligible compensation. For 2013, the Company matching contribution was an amount equal to 75% of the employee contribution equal to the first 6% of the eligible participant's compensation contributed. The investment election of all contributions was participant-directed. Participants could change their investment elections at any time. Each participant was immediately vested in the Company's contributions for the period January 28, 2013 to February 1, 2014.

Other Employer Contributions— Prior to the Plan Merger, all salaried employees of the Merged Business who were not eligible to actively participate in the Eagle US 2 LLC Retirement Income Plan, were eligible to participate in the Employer Defined Contribution Retirement Program. The Company contributed, on annual monthly basis, 2 to 5 percent of compensation, as defined in the Plan, depending on the participant's age and years of service at the end of each Plan year. The Company's contributions were limited in accordance with Internal Revenue Service ("IRS") regulations. Eligible salaried employees were credited with a full month of service for any month in which the participant performed any vesting service during the period the participant was eligible to participate in the Plan. The investment of all contributions was participant-directed. Participants could change their investment elections at any time.

Prior to the Plan Merger, an eligible participant, who separated from service with the Company and its affiliated companies by reason of retirement, death or disability or who completed at least three years of Vesting Service was deemed fully vested. Vesting Service is the sum of the number of years of "Vesting Service" under the PPG Defined Contribution Retirement Plan for certain salaried employees, as of the effective date of the Plan, plus the period of the participant's employment with the Company and any affiliated companies after the effective date. If the participant's employment with the Company and its affiliated companies terminated and the employee was rehired within one year, the Vesting Service that was completed before the participant's employment terminated was restored immediately. If the employee was rehired more than one year after employment terminated, the prior Vesting Service was restored only after the employee had completed at least twelve months of benefit service, as defined in the Plan, following the rehire date.

Investment Funds — Due to the Plan Merger, there were no investment assets held as of February 1, 2014. Assets held in the Plan as of December 31, 2013, were invested by the Trustee in any of the following investment fund options, offered by the Plan, as directed by participants:

a. Vanguard Wellington Fund — Admiral Shares

b. Harbor Capital Appreciation Fund — Class I

c. INVESCO Stable Value Trust

d. Dodge & Cox Stock Fund

e. American Funds Europacific Growth Fund — Class A

f. Axiall Employer Stock Fund

g. Vanguard Institutional Fund Index — Institutional Shares

h. William Blair Small Capital Value Fund — Class I

i. Pimco Total Return Fund — Class I

j. Conestoga Small Capital Growth Fund

k. T Rowe Price Retirement Income Fund

l. T Rowe Price Retirement 2005, 2010, 2015, 2020, 2025, 2030, 2035, 2040, 2045, 2050, and 2055 Funds — Retail Class

Benefits/Distributions — Prior to the Plan Merger, upon termination of service due to death, disability, retirement, or separation from service, a participant or designated beneficiary could elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. The participant could also elect to roll over his or her account into an Individual Retirement Account ("IRA") or another company's retirement plan, or leave it in the Plan as long as the value of the account exceeded $5,000. If the participant's balance was $5,000 or less, the Company had the authority to distribute the balance to the participant in a single lump-sum payment. A participant could make withdrawals from his or her elective contribution account balance after reaching age 59½ and was required to begin receiving distributions at age 70½ if the participant had terminated employment by that time.

The Plan also allowed participants to withdraw funds from the Plan in the event of financial hardship, as defined by IRS regulations. Such hardships included purchasing a primary residence, paying tuition costs for the participant or dependents, burial or funeral expenses for a participant's parents, spouse, children or dependents, paying certain medical expenses, preventing eviction from, or foreclosure of the mortgage, on a participant's primary residence, or paying expenses for the repair of casualty-type damages to the participant's principal residence.

Participant Loans — Prior to the Plan Merger, participants could borrow a minimum of $1,000 and up to a maximum amount equal to the lesser of $50,000 (minus the highest outstanding balance of loans from the Plan to the participant during the one-year period ending on the day before the date when the loan was made) or 50 percent of his/her vested account balance. Loans were secured by the participant's account balance and interest accrued at a fixed rate over the life of the loan. Interest rates were based on the prime interest rate plus 1 percent at the time the loan is approved, and ranged from 4.25 percent to 9.25 percent at December 31, 2013 and was 4.25 percent at February 1, 2014. Repayments of the loans were made in substantially equal payroll deductions amortized over the life of the loan. Participants could have no more than two loans outstanding at any time. The loans were required to be repaid within five years, unless used to purchase a primary residence, in which case the term could be longer.

Participant Accounts — Prior to the Plan Merger, individual accounts were maintained for each participant. Each participant's account was credited with the participant's contributions, allocations of Company contributions, investment income, charged with withdrawals and an allocation of investment losses and investment manager expenses. Allocations of investment income (loss) and investment manager expenses were based on participant account balances, as provided in the Plan document. The benefits to which participants were entitled were the benefits that could be provided from the participant's vested account balance.

Administrative Expenses — Prior to the Plan Merger, administrative expenses, including Trustee fees, were borne by the Company. Transaction fees for investment trades were borne by the Plan.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting — The accompanying financial statements have been prepared in accordance with generally accepted accounting principles in the United States of America ("GAAP") and are presented on the accrual basis of accounting.

Use of Estimates and Risks and Uncertainties — The preparation of the financial statements in conformity with GAAP requires the Plan administrator to use estimates and assumptions that affect the accompanying financial statements and disclosures. Actual results could differ from these estimates. The Plan utilizes various investment instruments including a stable value fund, common stock, and mutual funds. Investment securities, in general, are exposed to various risks, including credit, interest, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is possible that changes in values of investment securities will occur and that such changes could materially affect the amount reported in the financial statements.

Notes Receivable from Participants— Notes receivable from participants represent participant loans that are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of February 1, 2014 or December 31, 2013. If a participant ceases to make loan repayments and the participant loan is deemed to be a distribution under applicable IRS guidelines, a benefit payment is recorded and reported for tax purposes.

Valuation of Investments — Investments in mutual funds and common stock are stated at fair value based on quoted market price. Investments in the stable value fund are stated at fair value as determined by the issuer of the stable value fund based on the fair value of the underlying investments. The stable value fund has underlying investments in investment contracts, which are valued at the fair value of the underlying investments and then adjusted by the issuer to contract value. The Invesco Stable Value Trust Fund is a stable value fund that is a commingled pool of the Institutional Retirement Trust. The fund invests primarily in investment contracts, such as traditional guaranteed investment contracts and synthetic guaranteed investment contracts (also known as wrap contracts). Participants could ordinarily withdraw or transfer all or a portion of their investments at contract value. Contract value represents contributions made to the fund, plus earnings, less participant withdrawals.

The statements of net assets available for benefits as of December 31, 2013 presents The Invesco Stable Value Fund holding these investment contracts at fair value as well as an additional line item showing an adjustment of fully benefit-responsive investment contracts from fair value to contract value. Contract value is the relevant measurement attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The contract value represents contributions made to the fund plus earnings less participant withdrawals.

Investment Transactions — Purchases and sales of investments are recorded on their trade dates.

Income Recognition — Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis.

Payment of Benefits — Benefits are recorded when paid.

3. INVESTMENTS

Due to the Plan Merger, there were no investment assets as of February 1, 2014. The following investments represent 5 percent or more of the Plan's net assets available for benefits as of December 31, 2013:

	2013	
	Shares/Units	Fair Value
INVESCO Stable Value Trust Fund	5,012,531	$ 5,074,843
American Funds Europacific Growth Fund	40,197	1,936,680
Dodge & Cox Stock Fund	19,731	3,331,894
Vanguard Institutional Fund Index — Institutional Shares	16,031	2,713,784
Vanguard Wellington Fund — Admiral Shares	34,207	2,241,617
T Rowe Price Retirement Funds:		
Retirement 2020	100,289	2,044,898
Retirement 2025	148,018	2,276,512
Retirement 2030	106,436	2,405,461

The following table summarizes the net (depreciation) appreciation in the fair value of investments for the periods January 1, 2014 to February 1, 2014 and January 28, 2013 to December 31, 2013:

	2014	2013
Axiall Corporation common stock fund and Axiall employer stock fund	$ (97,589)	$ 87,471
Mutual funds	(746,028)	3,085,277
Net (depreciation) appreciation in fair value of investments	$ (843,617)	$ 3,172,748

4. FEDERAL INCOME TAX STATUS

The Plan is in the process of applying for, but has not received, a determination letter from the IRS stating that the Plan is qualified under Section 401(a) of the IRC. However, the Plan administrator believes that the Plan has been designed to comply with and is operating in accordance with the applicable requirements of the IRC and therefore believes the Plan is qualified and the related trust is tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. Plan management has analyzed the tax positions taken by the Plan, and has concluded that as of February 1, 2014 and December 31, 2013, there are no uncertain tax positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

5. EXEMPT PARTY-IN-INTEREST TRANSACTIONS

At December 31, 2013, the Plan held 12,389 shares of the Company's Employer Stock Fund. At December 31, 2013, the cost basis of this investment was $523,566. The Company declared dividends of $0.48 per common share during the year ended December 31, 2013.

6. FAIR VALUE OF FINANCIAL INSTRUMENTS

ASC Topic 820 establishes a fair value hierarchy that prioritizes observable and unobservable inputs to valuation techniques used to measure fair value. These levels, in order of highest to lowest priority are described below:

Level 1—Quoted prices (unadjusted) in active markets for identical assets or liabilities at the measurement date.

Level 2—Observable prices that are based on inputs not quoted on active markets, but corroborated by market data.

Level 3—Prices that are unobservable for the asset or liability and are developed based on the best information available in the circumstances, which might include the Company's own data.

The Plan classifies its investments based on the lowest level of input that is significant to the fair value measurement. Due to the Plan Merger, there were no investment assets as of February 1, 2014. The following tables set forth by level within the fair value hierarchy, a summary of the Plan's investments measured at fair value at December 31, 2013:

	Fair Value Measurements at December 31, 2013 Using:			
Asset Classes	**Quoted Prices in Active Markets for Identical Assets (Level 1)**	**Significant Other Observable Inputs (Level 2)**	**Significant Unobservable Inputs (Level 3)**	**Total**
Common Stock	$ 587,723	$ —	$ —	$ 587,723
Stable Value Trust Fund (a)	—	5,074,843	—	5,074,843
Mutual Funds:			—	—
U.S. Securities Funds	8,913,495	—	—	8,913,495
Small Capital Funds	2,726,244	—	—	2,726,244
International Funds	1,936,680	—	—	1,936,680
Index Funds	2,713,784	—	—	2,713,784
Target Retirement Date Funds	12,616,348	—	—	12,616,348
	$ 29,494,274	$ 5,074,843	$ —	$ 34,569,117

(a) The Stable Value Trust Fund is a collective trust fund that seeks to preserve principal, maintain a stable interest rate, and provide daily liquidity at contract value for participant withdrawals and transfers. There are no restrictions on participant redemptions.

7. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of February 1, 2014 and December 31, 2013.

	2014	2013
Net assets available for benefits per the financial statements	$ —	$ 36,271,563
Current year adjustment from contract value to fair value for fully benefit-responsive stable value fund	—	62,312
Net assets available for benefits per the Form 5500, inclusive of transfers	$ —	$ 36,333,875

The following is a reconciliation of the net (decrease) increase in net assets available for benefits per the financial statements to total net (loss) gain per the Form 5500 for the periods ended February 1, 2014 and December 31, 2013.

	2014	2013
Net (decrease) increase in net assets available for benefits per the financial statements	$ (36,271,563)	$ 36,271,563
Current year adjustment from contract value to fair value for fully benefit-responsive stable value trust fund	—	62,312
Net (loss) gain per the Form 5500	$ (36,271,563)	$ 36,333,875

8. SUBSEQUENT EVENTS

The Company has evaluated the financial statements for subsequent events through June 24, 2014, which is the date the financial statements were issued.

SUPPLEMENTAL SCHEDULE

(See Independent Auditor's Report)

AXIALL CORPORATION
EAGLE US 2 LLC EMPLOYEE SAVINGS PLAN FOR SALARIED EMPLOYEES
FORM 5500, SCHEDULE H, PART IV, LINE 4i—
PLAN SPONSOR EIN: 46-1269681, PLAN NUMBER—003
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2013

(a)	(b) Identity of Issue, Borrower Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
		Collective trust:		
	Invesco National Trust Company	Collective trust—INVESCO Stable Value Trust Fund, 5,012,531 units	**	$ 5,074,843
		Mutual funds:		
	American Funds	American Funds Europacific Growth Fund, 40,197 shares	**	1,936,680
	Dodge & Cox Fund	Dodge & Cox Stock Fund, 19,731 shares	**	3,331,894
	The Vanguard Group	Vanguard Institutional Fund Index — Institutional Shares, 16,031 shares	**	2,713,784
		Vanguard Wellington Fund — Admiral Shares, 34,207 shares	**	2,241,617
	Harbor Funds	Harbor Capital Appreciation Fund-Institutional Class, 31,715 shares	**	1,797,931
	William Blair Fund	William Blair Small Capital Value Fund, 71,740 shares	**	1,291,317
	Conestoga Funds	Conestoga Small Capital Growth Fund, 39,152 shares	**	1,434,927
	Pimco Funds	Pimco Total Return Fund, 144,252 shares	**	1,542,054
	T Rowe Price Retirement Funds	T Rowe Price Retirement Income, 15,757 shares	**	232,882
		T Rowe Price Retirement 2005, 609 shares	**	7,864
		T Rowe Price Retirement 2010, 948 shares	**	16,900
		T Rowe Price Retirement 2015, 65,753 shares	**	941,578
		T Rowe Price Retirement 2020, 100,289 shares	**	2,044,898
		T Rowe Price Retirement 2025, 148,018 shares	**	2,276,512
		T Rowe Price Retirement 2030, 106,436 shares	**	2,405,461
		T Rowe Price Retirement 2035, 106,158 shares	**	1,728,253
		T Rowe Price Retirement 2040, 39,139 shares	**	916,254
		T Rowe Price Retirement 2045, 53,238 shares	**	831,048
		T Rowe Price Retirement 2055, 66,058 shares	**	854,134
		T Rowe Price Retirement 2050, 27,608 shares	**	360,563
*	Various Plan Participants	Participant loans (with interest rates ranging from 4.25% to 9.25% and maturities through 3/29/41)	—	1,673,591
*	Axiall Corporation	Common stock:		
		Axiall Corporation Employer Stock Fund, 12,389 shares	**	587,723
		Total		$ 36,242,708

* Represents a party-in-interest.
** Cost information is excluded, as investments are participant-directed.