

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/28/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☒ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☒ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information								
1a Name of plan <u>EAGLE US 2 LLC RETIREMENT PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/28/2013</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>01/28/2013</u>					
1b Three-digit plan number (PN) ▶	<u>002</u>								
1c Effective date of plan <u>01/28/2013</u>									
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>EAGLE US 2 LLC</u> <u>1000 ABERNATHY ROAD NE</u> <u>SUITE 1200</u> <u>ATLANTA, GA 30328</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>46-1269681</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>770-395-4500</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>325100</u></td> </tr> <tr> <td colspan="2" style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>46-1269681</u>		2c Sponsor's telephone number <u>770-395-4500</u>		2d Business code (see instructions) <u>325100</u>			
2b Employer Identification Number (EIN) <u>46-1269681</u>									
2c Sponsor's telephone number <u>770-395-4500</u>									
2d Business code (see instructions) <u>325100</u>									

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/10/2014	RACHEL ROBINSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/10/2014	RACHEL ROBINSON
	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 ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address EMPLOYEE BENEFITS ADMINISTRATIVE COMMITTEE EAGLE US 2 LLC 1000 ABERNATHY ROAD NE SUITE 1200 ATLANTA, GA 30328		3b Administrator's EIN 46-1269681
		3c Administrator's telephone number 770-395-4500
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5	2010
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	831
b Retired or separated participants receiving benefits	6b	923
c Other retired or separated participants entitled to future benefits.....	6c	142
d Subtotal. Add lines 6a , 6b , and 6c	6d	1896
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	102
f Total. Add lines 6d and 6e	6f	1998
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B 1I 3H		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/28/2013 and ending 12/31/2013

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>EAGLE US 2 LLC RETIREMENT PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>EAGLE US 2 LLC</u>	D Employer Identification Number (EIN) <u>46-1269681</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month _____ Day _____ Year _____	
2 Assets:	
a Market value	2a <u>261647833</u>
b Actuarial value	2b <u>261647833</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>986</u> <u>135362604</u>
b For terminated vested participants.....	3b <u>131</u> <u>3613330</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>5823035</u>
(2) Vested benefits	3c(2) <u>60560466</u>
(3) Total active.....	3c(3) <u>893</u> <u>66383501</u>
d Total.....	3d <u>2010</u> <u>205359435</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>6.29</u> %
6 Target normal cost	6 <u>3186014</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>10/06/2014</u>
Signature of actuary		Date
<u>SARA M. STONE</u>		<u>14-07443</u>
Type or print name of actuary		Most recent enrollment number
<u>TOWERS WATSON PENNSLYVANIA INC.</u>		<u>404-365-1600</u>
Firm name		Telephone number (including area code)
<u>3500 LENOX ROAD, SUITE 900</u> <u>ATLANTA, GA 30346</u>		
Address of the firm		

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	48967089	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	48967089	0
10 Interest on line 9 using prior year's actual return of 0.00%		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		
b Interest on (a) using prior year's effective interest rate of 0.00% except as otherwise provided (see instructions)		
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	48967089	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	103.56 %
15 Adjusted funding target attainment percentage	15	127.40 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	113.88 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	0	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	3186014	
b Excess assets, if applicable, but not greater than line 31a	31b	3186014	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment		0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	3000000	0	3000000
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

SCHEDULE C (Form 5500) 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 01/28/2013 and ending 12/31/2013

A Name of plan <u>EAGLE US 2 LLC RETIREMENT PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EAGLE US 2 LLC</u>	D Employer Identification Number (EIN) <u>46-1269681</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

36-2723087

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation
HARBOR FUNDS DISTRIBUTORS, INC.

34-1953393

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

33-0629048

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
CAPITAL RESEARCH AND MANAGEMENT CO.

95-1411037

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

WILLIAM BLAIR

222 WEST ADAMS STREET
CHICAGO, IL 60606

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

THE VANGUARD GROUP

23-1945930

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

HARBOR SERVICES GROUP, INC.

34-1953399

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

THE CONESTOGA SMALL CAP FUND

22-3865208

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

WELLINGTON MANAGEMENT COMPANY LLC

280 CONGRESS STREET
PORTLAND, OR 97224

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

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

(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)

TOWERS WATSON PENNSYLVANIA, INC.

23-1159360

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50 70	NONE	421280	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NORTHERN TRUST COMPANY

36-1561860

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 51 68	NONE	58402	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

WESTERN ASSET MANAGEMENT CO.

95-2705767

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 52	NONE	113869	Yes ☒ No ☐	Yes ☒ No ☐	0	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)

MONTAG & CALDWELL, LLC

58-1022504

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51 68	NONE	110351	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

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

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:

<div>SCHEDULE D</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div>		<div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2013</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2013 or fiscal plan year beginning 01/28/2013 and ending 12/31/2013					
A Name of plan EAGLE US 2 LLC RETIREMENT PENSION PLAN				B Three-digit plan number (PN) ▶ 002	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 EAGLE US 2 LLC				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: GEORGIA GULF RET PL MASTER RET TR					
b Name of sponsor of entity listed in (a): AXIALL CORPORATION					
c EIN-PN 58-1563799-007		d Entity code M		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 234353251	
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)	
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:					
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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)	
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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 1	

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
For calendar plan year 2013 or fiscal plan year beginning <u>01/28/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>EAGLE US 2 LLC RETIREMENT PENSION PLAN</u>		B Three-digit plan number (PN) ► <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EAGLE US 2 LLC</u>		D Employer Identification Number (EIN) <u>46-1269681</u>

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)		
	(2) Participant contributions	1b(2)		
	(3) Other	1b(3)		40593973
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)		
	(9) Value of interest in common/collective trusts	1c(9)		
	(10) Value of interest in pooled separate accounts	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		234353251
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
	(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
	(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	0	274947224

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		305827
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	305827

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	0	274641397
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0

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)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		23886244
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		23886244

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	12072582	
(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)		12072582
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	479683	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	224220	
(4) Other	2i(4)	741	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		704644
j Total expenses. Add all expense amounts in column (b) and enter total	2j		12777226

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		11109018
l Transfers of assets:			
(1) To this plan	2l(1)		263532379
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: BABUSH, NEIMAN, KORMAN & 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:

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.)

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.)

	Yes	No	Amount
4a		X	
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.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		15000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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
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<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>		<div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2013</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2013 or fiscal plan year beginning 01/28/2013 and ending 12/31/2013					
A Name of plan EAGLE US 2 LLC RETIREMENT PENSION PLAN				B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 EAGLE US 2 LLC				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): 36-3046063					
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....				3	0
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 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					
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.					
Schedule R (Form 5500) 2013 v. 130118					

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: 54% Investment-Grade Debt: 44% High-Yield Debt: _____% Real Estate: _____% Other: 2%

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): _____

Independent Auditors' Report

To the Plan Administrator of and Participants in
Eagle US 2 LLC Retirement Pension Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Eagle US 2 LLC Retirement Pension Plan (the "Plan") which comprise the statement of net assets available for benefits as of December 31, 2013, and the related statement of changes in net assets available for benefits for the period 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 conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform and we did not perform, any auditing procedures with respect to the information summarized in Note 9, which was certified by Northern Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2013 and for the period January 28, 2013 (date of inception) to December 31, 2013, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

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

The form and content of the information included in the financial statements, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, is presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



September 25, 2014
Atlanta, Georgia

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Eagle US 2 LLC
EIN/PN	46-1269681/002
Plan Name	Eagle US 2 LLC Retirement Pension Plan
Valuation Date	January 28, 2013
Enrolled Actuary	Sara Stone
Enrollment Number	14-07443

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 28, 2013

See Statement of Actuarial Assumptions and Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 28, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Interest rate basis:

Applicable month	September 2012
Yield curve basis	3-Segment Rates
HATFA under MAP-21 applied for funding	No
HATFA under MAP-21 applied for benefit restrictions	No

Interest rates:

	Reflecting Corridors	Not Reflecting Corridors
First segment rate	4.94%	1.75%
Second segment rate	6.15%	4.62%
Third segment rate	6.76%	5.72%
Effective interest rate	6.29%	4.89%

Assumed cost of living adjustments

None.

Inclusion date

The valuation date coincident with or next following the enrollment date on which the employee becomes a participant.

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 28, 2013

SCHEDULE SB ATTACHMENTS

Compensation/Salary Increases

N/A

Future Increases in Social Security Wage Base

N/A

Future Increases in Plan Compensation/Salary Limitations

N/A

Administrative Expenses

The amount included this year for plan-related expenses is \$926,000 for the short plan year.

Mortality

Healthy participants: Separate rates for non-annuitants (based on RP-2000 "Employees" table without collar or amount adjustments, projected to 2028 using Scale AA) and annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments, projected to 2020 using Scale AA).

Disabled participants: Prescribed mortality tables per Revenue Ruling 96-7.

Termination

Representative rates per 1,000 participants varying by age and service*:

Rate per 1,000 participants	
Age	3 + Years of Service
25	170.0
30	94.0
35	67.0
40	50.0
45	38.0
50	27.0
55	16.0
*30% annual turnover in first 3 years	

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 28, 2013

SCHEDULE SB ATTACHMENTS

Disability Rates

Representative incidences per 1,000 participants. All future disabled participants are assumed to become eligible for Social Security disability benefits. The rates at which participants become disabled by age are shown below:

Rate per 1,000 participants	
Age	
25	0.90
30	1.10
35	1.40
40	1.90
45	3.00
50	5.10
55	9.60
60	16.60

Retirement

Rates varying by age and service.

Representative rates for active employees varying by year* per 1,000 participants.

Rate per 1,000 participants		
Age	<30 Years of Service	>= 30 Years of Service
55	10	10
56	10	10
57	10	10
58	10	50
59	10	50
60	25	50
61	25	50
62	150	300
63	150	300
64	200	300
65	1,000	1,000

* For 2013, the assumed retirement rates equal one-half of the above prior to age 65

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 28, 2013

SCHEDULE SB ATTACHMENTS

Deferred vested are assumed to commence at age 65. Eligible disabled participants are assumed to commence immediately. Spouses of active employees who decess prior to retirement are assumed to commence on the date the employee would have attained (i) age 55 if death occurs after completion of 85 points (age plus service), (ii) age 60 if death occurs following 10 years of service, or (iii) age 65.

Form of Payment

For valuation purposes, participants are assumed to elect a single life annuity benefit payment option upon retirement or termination.

Marriage and Spouse Age

75% of male and 60% of female employees are assumed to be married. Male employees are assumed to have spouses three years younger and female employees to have spouses three years older. This assumption is used to value pre-retirement surviving spouse benefits.

Transfers

Benefits for employees who transferred into the Axiall Blue Union Plan assume no offset for other plans. Net benefits under the Axiall Blue Union Plan are assumed to be zero for former union employees who transferred from the Axiall Blue Union Plan to the Retirement Income Plan (Axiall Blue Salaried Plan) after offsetting for the Retirement Income Plan benefit. Benefits are frozen for employees who transfer out of the Axiall Blue Union Plan.

Timing of benefit payments

Annuity payments are payable monthly at the beginning of the month.

Valuation date

First day of plan year.

Funding target

Present value of accrued benefits.

Target normal cost

Present value of benefits expected to accrue during plan year plus plan-related expenses expected to be paid from plan assets during plan year.

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 28, 2013

SCHEDULE SB ATTACHMENTS

Tax Policy

The actuarial valuation performed for the plan year ending December 31, 2013 is used to determine the maximum deductible contribution for the tax year ending December 31, 2013.

Actuarial value of assets

Average of the fair market value of assets on the beginning of the plan year and January 1 of the prior year, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). No averaging is reflected prior to the first plan year beginning January 28, 2013 for this spin-off plan. The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the prior plan year.)

The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.

Data, Assets and Funding Balance

Participant data as of the valuation date were supplied by Axiall Corporation and PPG Industries, Inc. as well as organizations designated by them. The valuation reflects estimated asset transfer values provided on January 29, 2013. The funding balance was estimated based on 2012 information provided by PPG Industries, Inc. and allocating the balance between the original PPG plan and Axiall Blue Union Plan spin-off based on the same January 29th asset allocation estimate; no increase in balance for investment return from January 1, 2012 to January 28, 2013 was assumed. Subsequent changes to employee and former employee transfer list and data known after March 2013 are not reflected.

Benefits Not Included in Valuation

Lower benefit accruals, larger reductions for early retirement and later normal retirement ages for three Natrium active employees hired after February 16, 2006 compared to those hired before 2006.

Offset to disability benefits for occupational pension from injury or disease.

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 28, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Lake Charles

Plan Provisions

The plan's effective date is February 23, 1955 as amended and restated January 1, 2010 (plan in effect immediately prior to spin-off) .

Effective September 1, 2006, the plan was closed to new entrants or rehires.

Covered employees	Lake Charles employees covered by the Collective Bargaining Agreement with Local Lodge 470 of District 161, International Association of Machinists and Aerospace Workers and hired prior to September 1, 2006
--------------------------	--

Participation date	Date of hire
---------------------------	--------------

Definitions

Vesting service	Continuous service from date of hire. Generally, a year of vesting service is earned for each calendar year with 870 hours of service.
------------------------	--

Pension service	Continuous service from date of hire. Generally, a year of pension service is earned for each calendar year with 1,500 hours of service.
------------------------	--

Normal retirement date (NRD)	Last day of the month coinciding with the attainment of age 65
-------------------------------------	--

Monthly accrued benefit	\$51.00 time continuous service
--------------------------------	---------------------------------

Eligibility for Benefits

Normal retirement	Age 65
--------------------------	--------

Early retirement	Age 60 with 10 years continuous service or age 55 with age plus years of service equal to at least 85, if earlier
-------------------------	---

Postponed retirement	Retirement after normal retirement
-----------------------------	------------------------------------

Plan Name:	Eagle US 2 LLC Retirement Pension Plan
EIN / PN:	46-1269681 / 002
Plan Sponsor:	Eagle US 2 LLC
Valuation Date:	January 28, 2013

SCHEDULE SB ATTACHMENTS

Vested termination	Termination for reasons other than death or retirement after completing five years of vesting service or attainment of normal retirement
Disability	10 years continuous service and disability must be total and permanent, first eligible following 6 months of disability or earlier if terminal
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse
Special Early Supplement	Age 55 plus 30 years continuous service

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit payable immediately
Early retirement	Accrued benefit reduced by 2.4% for each year prior to 60 or for each year of service less than 35, whichever results in the lesser reduction.
Postponed retirement	The monthly pension benefit determined as of the actual retirement date.
Vested termination	Accrued benefit reduced 6.667% per year for commencement prior to normal retirement age if separation from service occurs prior to early retirement. Commencement after normal retirement age is applied retroactively to normal retirement.
Disability	Accrued benefit payable immediately plus a monthly temporary supplement equal to \$15.00 times continuous service. Temporary supplement ends following age 62 or upon eligibility for Social Security disability or old age benefits.
Preretirement death	Surviving spouse receives 60% of benefit calculated as if participant retired early at first possible date and elected a Joint and Survivor Annuity with 60% continuing to the beneficiary.
Special Early Supplement	Monthly temporary supplement of \$550.00 payable to 62.

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 28, 2013

SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment Monthly pension benefits are paid as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of a 60% Joint and Survivor Annuity option or, if the participant elects and the spouse consents, another optional form offered by the plan. Optional forms include 50%, 75% and 100% Joint and Survivor Annuities. Reduction for Joint and Survivor Annuity options are based on the plan's reduction factors.

Pension increases None

Plan participants' contributions None

Maximum on benefits and pay All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective. Increases in the dollar limits are assumed for determining pension cost.

Changes in Benefits Valued Since Prior Year

None significant apart from statutory changes in benefit limits. No future changes in benefits are reflected subsequent to January 28, 2013.

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 28, 2013

SCHEDULE SB ATTACHMENTS

Natrium

Plan Provisions

The original plan's effective date is July 2, 1956 as amended and restated January 1, 2010 (plan in effect immediately prior to spin-off) .

Effective August 19, 2010, the plan was closed to new entrants or rehires.

Covered employees	Natrium employees covered by the Collective Bargaining Agreement with The International Chemical Workers' Union Council and its Local No. 45C and hired prior to August 19, 2010
--------------------------	--

Participation date	Date of hire
---------------------------	--------------

Definitions

Vesting service	Continuous service from date of hire. Generally, a year of vesting service is earned for each calendar year with 870 hours of service.
------------------------	--

Pension service	Continuous service from date of hire. Generally, a year of pension service is earned for each calendar year with 1,500 hours of service.
------------------------	--

Normal retirement date (NRD)	<u>Hired prior to February 16, 2006</u> Last day of the month coinciding the attainment of age 65 <u>Hired on or after February 16, 2006</u> Last day of the month coinciding the attainment of Social Security Normal Retirement Age (SSNRA)
-------------------------------------	--

Monthly accrued benefit	<u>Hired prior to February 16, 2006</u> \$51.00 times continuous service <u>Hired on or after February 16, 2006</u> \$33.00 times continuous service
--------------------------------	---

Eligibility for Benefits

Normal retirement	Age 65 (SSNRA if hired on or after February 16, 2006)
--------------------------	---

Early retirement	<u>Hired prior to February 16, 2006</u> Age 60 with 10 years continuous service or age 55 with age plus years of service equal to at least 85, if earlier
-------------------------	--

Plan Name:	Eagle US 2 LLC Retirement Pension Plan
EIN / PN:	46-1269681 / 002
Plan Sponsor:	Eagle US 2 LLC
Valuation Date:	January 28, 2013

SCHEDULE SB ATTACHMENTS

Hired on or after February 16, 2006

Age 60 with 10 years continuous service

Postponed retirement

Retirement after normal retirement

Vested termination

Termination for reasons other than death or retirement after completing five years of vesting service or attainment of normal retirement

Disability

10 years continuous service and disability must be total and permanent, first eligible following 6 months of disability or earlier if terminal

Preretirement death benefit

Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Special Early Supplement

Age 55 plus 30 years continuous service

Benefits Paid Upon the Following Events

Normal retirement

Accrued benefit payable immediately

Early retirement

Hired prior to February 16, 2006

Accrued benefit reduced by 2.4% for each year prior to 60 or for each year of service less than 35, whichever results in the lesser reduction

Hired on or after February 16, 2006

Accrued benefit reduced by 2.4% for each year prior to SSNRA

Postponed retirement

The monthly pension benefit determined as of the actual retirement date

Vested termination

Accrued benefit reduced 6.667% per year for commencement prior to normal retirement age if separation from service occurs prior to early retirement. Commencement after normal retirement age is applied retroactively to normal retirement.

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 28, 2013

SCHEDULE SB ATTACHMENTS

Disability	<u>Hired prior to February 16, 2006</u> Accrued benefit payable immediately plus a monthly temporary supplement equal to \$17.50 times continuous service.
	<u>Hired on or after February 16, 2006</u> Accrued benefit payable immediately plus a monthly temporary supplement equal to \$10.00 times continuous service.
	Temporary supplement ends following age 62 or upon eligibility for Social Security disability or old age benefits. Total disability benefit is offset for any occupational pension from injury or disease.
Preretirement death	Surviving spouse receives 60% of benefit calculated as if participant retired early at first possible date and elected a Joint and Survivor Annuity with 60% continuing to the beneficiary.
Special Early Supplement	Monthly temporary supplement of \$550.00 payable to 62.

Other Plan Provisions

Forms of payment	Monthly pension benefits are paid as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of a 60% Joint and Survivor Annuity option or, if the participant elects and the spouse consents, another optional form offered by the plan. Optional forms include 50%, 75% and 100% Joint and Survivor Annuities. Reduction for Joint and Survivor Annuity options are based on the plan's reduction factors.
Pension increases	None
Plan participants' contributions	None
Maximum on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.

Changes in Benefits Valued Since Prior Year

None significant apart from statutory changes in benefit limits. No future changes in benefits are reflected subsequent to January 28, 2013.

Plan Name:	Eagle US 2 LLC Retirement Pension Plan
EIN / PN:	46-1269681 / 002
Plan Sponsor:	Eagle US 2 LLC
Valuation Date:	January 28, 2013

SCHEDULE SB ATTACHMENTS

**Schedule SB, Line 25
Change in Method
as of January 28, 2013**

Coincident with the date the plan was spun-off from the surviving PPG Industries, Inc. Retirement Pension Plan, the newly created plan's valuation date was set to equal the first day of the 2013 plan year (January 28, 2013).

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 28, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 Schedule of Active Participant Data as of January 28, 2013

Attained Age	Years of Credited Service																			
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & Over	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		0		0		0		0		0		0		0		0		0	
25 - 29	0		0		0		0		0		0		0		0		0		0	
30 - 34	0		0		15		3		0		0		0		0		0		0	
35 - 39	0		1		22		35		3		0		0		0		0		0	
40 - 44	0		0		24		62		30		5		0		0		0		0	
45 - 49	0		0		11		36		30		57		9		0		0		0	
50 - 54	0		0		8		19		30		52		43		60		7		0	
55 - 59	0		0		8		12		12		49		24		64		52		0	
60 - 64	0		0		2		5		5		15		12		25		26		4	
65 - 69	0		0		0		0		0		0		1		3		4		6	
70 & Over	0		0		0		0		0		0		0		0		0		2	

Plan Name: Eagle US 2 LLC Retirement Pension Plan
 EIN / PN: 46-1269681 / 002
 Plan Sponsor: Eagle US 2 LLC
 Valuation Date: January 28, 2013

Eagle US 2 LLC Retirement Pension Plan

Financial Statements

***as of December 31, 2013
and for the Period January 28, 2013 (date of inception)
to December 31, 2013***

Eagle US 2 LLC Retirement Pension Plan

Index

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Independent Auditors' Report

To the Plan Administrator of and Participants in
Eagle US 2 LLC Retirement Pension Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Eagle US 2 LLC Retirement Pension Plan (the "Plan") which comprise the statement of net assets available for benefits as of December 31, 2013, and the related statement of changes in net assets available for benefits for the period 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 conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform and we did not perform, any auditing procedures with respect to the information summarized in Note 9, which was certified by Northern Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2013 and for the period January 28, 2013 (date of inception) to December 31, 2013, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

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

The form and content of the information included in the financial statements, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, is presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



September 25, 2014
Atlanta, Georgia

***Eagle US 2 LLC Retirement Pension Plan
Statement of Net Assets Available for Benefits
As of December 31, 2013***

ASSETS

Investments, at fair value:

Interest in Axiall Corporation Master Trust \$ 234,353,251

Receivable from affiliated Plan 634,978

Receivable from PPG 39,958,995

TOTAL ASSETS 274,947,224

LIABILITIES

Accrued administrative expenses 305,827

NET ASSETS AVAILABLE FOR BENEFITS \$ 274,641,397

See accompanying notes to financial statements.

***Eagle US 2 LLC Retirement Pension Plan
Statement of Changes in Net Assets Available for Benefits
For the Period January 28, 2013 (date of inception)
to December 31, 2013***

ADDITIONS TO NET ASSETS ATTRIBUTED TO

Net gain from Axiall Corporation Master Trust	\$ 23,886,244
Transfer from PPG	262,897,401
Transfer from affiliated plan	<u>634,978</u>

TOTAL ADDITIONS	<u>287,418,623</u>
------------------------	--------------------

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO

Benefits paid to participants or beneficiaries	12,072,582
Administrative and investment expenses	<u>704,644</u>

TOTAL DEDUCTIONS	<u>12,777,226</u>
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NET INCREASE	274,641,397
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NET ASSETS AVAILABLE FOR BENEFITS

Beginning of Period	<u>-</u>
End of Period	<u>\$ 274,641,397</u>

See accompanying notes to financial statements.

Eagle US 2 LLC Retirement Pension Plan

Notes to Financial Statements

1. DESCRIPTION OF PLAN

The following description of the Eagle US 2 LLC Retirement Pension Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for more information.

General — On January 28, 2013, Axiall Corporation ("Axiall") 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, Eagle US 2 LLC (the "Company") established the Plan. Thereafter PPG transferred assets and liabilities in compliance with Section 414(l) of the Internal Revenue Code ("IRC") from the PPG Industries, Inc. Retirement Income Plan to the Plan in accordance with the terms of the merger agreement.

Assets were transferred to the Plan within a day of the January 28, 2013 acquisition based on an initial calculation, with the remaining assets due upon completion of the final calculation under the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

The Plan is funded through the Axiall Corporation Master Trust ("Master Trust"). Northern Trust Company (the "Trustee") serves as the trustee of the Master Trust.

The Plan is a noncontributory defined benefit pension plan which provides retirement benefits to Lake Charles employees covered by the collective bargaining agreements with Local Lodge 470 of District 161, International Association of Machinists and Aerospace Workers ("Local 470") hired prior to September 1, 2006 and Natrium employees covered by the collective bargaining agreement with The International Chemical Workers' Union Council and its Local No. 45C ("Local 45C") hired prior to August 19, 2010. The Plan is subject to the provisions of ERISA.

The following summarizes various hire, rehire and transfer dates which impact benefit accruals for employees covered under Local 470:

- Bargaining unit employees covered under Local 470 hired prior to September 1, 2006 are participants in the Plan with on-going benefit service accruals, as defined.
- Bargaining unit employees covered under Local 470, rehired on or after September 1, 2006 or transferred on or after August 31, 2012 may have frozen benefits in the Plan. However, these participants do not receive on-going benefit service accruals, as defined.
- Bargaining unit employees covered under Local 470 hired on or after September 1, 2006 are not eligible to participate in the Plan.

The following summarizes various hire, rehire and transfer dates which impact benefit accruals for employees that are covered under Local 45C:

- Bargaining unit employees covered under Local 45C hired before February 16, 2006 are participants in the Plan with on-going benefit service accruals, as defined.
- Bargaining unit employees hired on or after February 16, 2006 and before August 19, 2010 may participate in the Plan with benefit service frozen as of December 31, 2013.
- Bargaining unit employees rehired or transferred on or after August 19, 2010 may have frozen benefits in the Plan; however, do not receive on-going benefit service accruals, as defined.
- Bargaining unit employees hired on or after August 19, 2010 are not eligible to participate in the Plan.

Notes to Financial Statements (Continued)

Participants may qualify for one of four types of pension benefits under the Plan: normal retirement pension, early retirement pension, disability pension and deferred vested retirement pension.

A participant is eligible for normal retirement pension upon attainment of normal retirement age, as defined, and must be a bargaining unit employee on the date of retirement. Benefits are based on years of service at the time of retirement multiplied by the applicable benefit rate, as defined.

If a participant is actively employed, as defined, in the respective bargaining unit or on layoff or official leave of absence, he/she is eligible for an early retirement pension if he/she is at least age 60 and has 10 or more years of benefit service or is at least age 55 and age plus benefit service total at least 85. The early retirement pension is calculated by applying a reduction factor to the normal retirement pension benefit.

If a participant has at least 10 years of benefit service and has been continuously disabled, as defined, for six consecutive months, he/she is eligible for a disability pension. The disability pension benefit varies based upon the qualification of social security benefits, age and hire date.

If a participant terminates employment with the Company before qualification for retirement and has completed 5 or more years of vesting service, he/she will be entitled to a future benefit under the Plan, as defined.

Married retirees will automatically receive their pension benefits in the form of a joint and survivor (spouse) annuity, unless an election is made to receive the benefit in another form. Retirees who are not married on the date pension benefits begin will receive payments in the form of a single life annuity, unless an election is made to receive the benefit in another form.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting —The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Use of Estimates — The preparation of the financial statements in conformity with U.S. GAAP requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits and changes therein, at the date of the financial statements. Actual results could differ from these estimates.

Risks and Uncertainties — The Master Trust utilizes various investment securities, including short-term investments, corporate bonds, common collective trust funds, mutual funds, common stocks, a partnership, and a hedge fund. Investment securities, in general, are exposed to various risks, such as interest rate risk, credit risk, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

Interest in Master Trust — The Company makes contributions to the Master Trust which supports the Plan and other pension plans sponsored by affiliates of the Company. Benefits are paid from the Master Trust to eligible participants of these plans. The assets held by the Master Trust are commingled for investment purposes and are not separately identifiable by plan. All investments held by the Master Trust, which includes short-term investments, corporate bonds, common collective trust funds, mutual funds, common stocks, a partnership, and a hedge fund, are carried at fair value. Mutual funds and common stocks are valued at published closing prices on the last business day of the period. The short-term investment fund is valued at cost, which approximates

Notes to Financial Statements (Continued)

fair value, and the common collective trust and hedge funds are valued at fair market value established by the issuer of the fund, which is based upon the underlying assets held by the fund.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

The Master Trust's investment in the limited partnership is valued at estimated fair value based on the Plan's proportionate share in the partnership. The partnership is valued using industry standards for real estate valuations as contained in the Real Estate Information Standards ("REIS"). The REIS standards define the market value of real estate in a manner consistent with U.S. GAAP, as the amount at which an asset could be bought or sold in a current transaction between willing parties. The REIS Property Valuation Standards state that they are intended to generally follow the Uniform Standards of Professional Appraisal Practice ("USPAP"), as adopted by the Appraisal Foundation.

Administrative Expenses — Administrative expenses, including Trustee fees, are borne by the Plan.

Payment of Benefits — Benefit payments to participants or beneficiaries are recorded upon distribution.

3. INTEREST IN MASTER TRUST

Each participating plan has an undivided interest in the respective Master Trust. Investment income or loss is allocated based on each plan's allocated share of investments at the beginning of the year, net of each plan's actual contributions, benefit payments, and administrative expenses.

As of December 31, 2013, the Plan's interest in the Master Trust was 41 percent. The following table presents the net assets available for plan benefits of the Master Trust as of December 31, 2013.

Investments, at fair value	
Short-term investment fund	\$ 5,862,509
Common collective trust funds	261,348,072
Mutual funds	254,003,550
Common stocks	40,721,505
Corporate bonds	177,412
Partnership	1,146,774
Hedge fund	<u>6,663,171</u>
Total Investments, at fair value	569,922,993
Accrued income	300,755
Net due to broker	<u>(401,667)</u>
Total Net Assets of Master Trust	<u>\$ 569,822,081</u>

Notes to Financial Statements (Continued)

The following table presents the fair value of investments that were greater than 5 percent of net assets available for plan benefits of the Master Trust as of December 31, 2013.

Northern Trust ("NT") Collective Country-Wide ("ACWI") Index Ex-US Fund	\$ 57,719,422
American Euro Pacific Growth Fund	29,090,760
Wellington Trust Company Quality Value Portfolio Fund	47,830,235
NT Collective S&P 500 Index Fund, Non-Lending	60,384,943
NT Collective Russell 2000 Index Fund, Non-Lending	33,187,301
Pimco Total Return Institutional Fund	83,980,482
Pimco Stock Plus Institutional Fund	56,070,965
Western Asset ("WA") Total Return Unconstrained Bond Master Fund	62,226,172
Pimco Unconstrained Bond, Institutional	59,303,290

The following table presents the investment income of the Master Trust for the period January 28, 2013 to December 31, 2013.

Interest and dividends	<u>\$ 7,369,128</u>
Net appreciation in fair value of investments	
Common stocks	7,148,856
Common collective trust funds	35,000,840
Mutual funds	10,847,290
Partnership	207,907
Hedge fund	<u>753,164</u>
Total net appreciation in fair value of investments	<u>53,958,057</u>
Administrative fees	<u>(13,359)</u>
Total net gain from Master Trust	<u><u>\$ 61,313,826</u></u>

4. FAIR VALUE MEASUREMENTS

Accounting Standards Codification ("ASC") Topic 820, Fair Value Measurements, ("ASC 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.

Notes to Financial Statements (Continued)

A summary of the Master Trust's investments measured at fair value at December 31, 2013, is set forth by level within the fair value hierarchy, is as follows:

Asset Category (In millions, except percentages)	Target Allocation 2014	Percentage of Plan Assets, December 31, 2013	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Short-term investment fund	-%	1%	\$ 5.8	\$ -	\$ 5.8	\$ -
US Equity securities:						
Consumer discretionary sector			6.6	6.6	-	-
Consumer staples sector			9.2	9.2	-	-
Energy sector			1.3	1.3	-	-
Finance sector			3.8	3.8	-	-
Health care sector			8.4	8.4	-	-
Index funds (4)			93.6	-	93.6	-
Industrials sector			2.8	2.8	-	-
Information technology sector			7.3	7.3	-	-
Capital appreciation mutual fund			13.1	13.1	-	-
Small cap growth mutual fund			7.4	7.4	-	-
Pooled equity fund (1)			47.8	-	47.8	-
Other			1.4	1.4	-	-
Total US equity securities:	43%	46%	202.7	61.3	141.4	-
International equity securities:						
Euro Pacific Growth			29.1	29.1	-	-
Emerging market index funds (5)	5%	4%	62.8	5.1	57.7	-
Total International equity securities	20%	22%	91.9	34.2	57.7	-
Fixed income securities:						
Pimco total return, institutional			199.4	199.4	-	-
Other fixed income securities (6)			62.3	(0.1)	62.4	-
Total fixed income securities	20%	17%	261.7	199.3	62.4	-
Long-biased hedge fund (2)	10%	9%	6.7	-	-	6.7
Real estate partnership (3)	2%	1%	1.1	-	-	1.1
Total			\$ 569.9	\$ 294.8	\$ 267.3	\$ 7.8

1. The Pooled equity fund as noted in the table above is the Wellington Trust Fund ("WTF"). The Fund's objective is to provide long-term return in excess of the Russell 1000 Value Index. The WTF is primarily comprised of publicly quoted securities. The fair market value of the WTF is determined by using the Net Asset Value ("NAV") calculation performed by the custodian of the fund. There are no restrictions on redemption of shares in the WTF.
2. The Long-biased hedge fund as noted in the table above is the Common Sense Long-Biased BPI (the "Fund"). The Fund's objective is to generate superior, long-term return with minimal risk. The investment is a series in this fund that is 100 percent redeemable. The fair market value for the series is determined by using the NAV calculation performed by the portfolio managers. Liquidation of the Plan's investment in this fund is 100 percent of the Plan's balance at the end of the year with a 100 day holding period. Quarterly liquidation restriction is 25 percent of the Plan's balance with a 100 day holding period.
3. The partnership fund noted in the table above is the AEW Partners V, L.P. Real Estate Partnership Fund ("Partnership"). The Partnership is valued using industry standards for real estate valuations as contained in the Real Estate Information Standards ("REIS"). The REIS

Notes to Financial Statements (Continued)

standards define the market value of real estate in a manner consistent with U.S. GAAP, as the amount at which an asset could be bought or sold in a current transaction between willing parties. The REIS Property Valuation Standards state that they are intended to generally follow the Uniform Standards of Professional Appraisal Practice ("USPAP"), as adopted by the Appraisal Foundation. The Partnership was formed for the purpose of acquiring, developing, managing, and otherwise dealing in and with real estate investments. In connection with this investment, the Plan has committed to invest funds of \$5,000,000 of which \$4,485,494 has been contributed as of December 31, 2013.

4. The index funds consist of the NT Collective Russell 2000 Index Fund Non-Lending ("Russell 2000 fund") and the NT Collective S&P 500 Index Fund Non-Lending ("S&P 500 fund"). The primary objective of the Russell 2000 fund is to approximate the risk and return characterized by the Russell 2000 Index. This Index is commonly used to represent the small cap segment of the United States equity market. The primary objective of the S&P 500 fund is to approximate risk and return characterized by the S&P 500 Index. This Index is commonly used to represent the large cap segment of the United States equity market. The fair market value of both index funds is determined by using the NAV calculation performed by the custodian of the respective fund. There are no restrictions on redemption of units of the funds.
5. The emerging market index fund consists of the NT Collective ACWI EX-US Index Fund Non-Lending. The primary objective of this fund is to provide investment results that replicate the results of the overall performance of the ACWI EX-US Index. The fair market value of both index funds is determined by using the NAV calculation performed by the custodian of the respective fund. There are no restrictions on redemption of units of the fund.
6. The other fixed income securities consist of the WA Total Return Unconstrained Bond LLC Fund. The primary objective of this fund is to maximize long-term total return. The fair market value of both index funds is determined by using the NAV calculation performed by the custodian of the respective fund. There are no restrictions on redemption of units of the fund.

The following table presents a reconciliation of the beginning and ending balances of the fair value measurements using significant unobservable inputs (Level 3) for the year ended December 31, 2013:

	Long-biased hedge		
	<u>Partnership</u>	<u>fund</u>	<u>Total</u>
Beginning balance — January 1, 2013	\$ 1,598,011	\$ 10,579,055	\$ 12,177,066
Realized gains	128,467	585,131	713,598
Unrealized gains	133,758	459,117	592,875
Purchases, issuances, and settlements	41,839	-	41,839
Sales and disposals	(755,301)	(4,960,132)	(5,715,433)
Ending balance — December 31, 2013	<u>\$ 1,146,774</u>	<u>\$ 6,663,171</u>	<u>\$ 7,809,945</u>
The amount of total gains and losses for the period included in changes in net assets attributable to the change in unrealized gains related to assets still held at the reporting date			
	<u>\$ 133,758</u>	<u>\$ 459,117</u>	<u>\$ 592,875</u>

Notes to Financial Statements (Continued)

5. FUNDING POLICY

The Company's funding policy is to make cash contributions to the Plan and/or use available credits in amounts as determined by the Plan's independent actuary. The Company has met the minimum funding requirements of ERISA for the Plan period January 28, 2013 to December 31, 2013.

6. ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered as of the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries.

The actuarial present value of the accumulated plan benefits is determined by an independent actuary and is that amount which results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements, such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The effect of plan amendments on accumulated plan benefits is recognized during the year in which such amendments become effective.

The significant actuarial assumptions used in the valuations as of January 28, 2013 (date of inception), using a beginning-of-year benefit information date, include:

- (a) Rate of return on investments/discount rate of 6.5 percent;
- (b) Mortality rates based on RP-2000 combined healthy mortality tables for males and females with projection to 2020 using Scale AA;
- (c) Average retirement age 62; and
- (d) Unit Cost Method.

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

Under the above assumptions, the actuarial present value of accumulated plan benefits as of January 28, 2013 (date of inception) is as follows:

Actuarial present value of accumulated plan benefits:	
Vested benefits:	
Participants currently receiving benefits	\$ 129,913,626
Active employees and participants with deferred benefits	<u>61,815,632</u>
Total actuarial present value of vested benefits	191,729,258
Nonvested benefits	<u>5,642,447</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 197,371,705</u>

Notes to Financial Statements (Continued)

7. 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 of the Internal Revenue Code ("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.

U.S. 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. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain 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. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2013.

8. PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right under the Plan, in certain circumstances, to discontinue its contributions at any time and to terminate the Plan, subject to the provisions set forth in ERISA. In the event the Plan is terminated, the net assets of the Plan will be allocated for payment of plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations thereunder, and the Plan document.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination, subject to a statutory ceiling on the amount of an individual's monthly benefit.

Whether all participants receive their benefits should the Plan be terminated at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits, the priority of those benefits to be paid, and the level and type of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guaranty, while other benefits may not be provided for at all.

Notes to Financial Statements (Continued)

9. FINANCIAL INFORMATION CERTIFIED BY THE TRUSTEE

As of December 31, 2013 and for the period January 28, 2013 to December 31, 2013, the Plan Administrator elected, as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, to have certain financial information certified by the Trustee. The following is a summary of the unaudited information regarding the Plan, included in the Plan's financial statements that were prepared by the Trustee and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the Trustee that the following information is complete and accurate.

Statement of Net Assets Available for Benefits:

Investment in Axiall Corporation Master Trust	\$ 234,353,251
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Statement of Changes Net Assets Available for Benefits:

Net gain from Axiall Corporation Master Trust	23,886,244
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Note 3: All investment balances and investment information included within the note.

10. PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are managed by the Trustee of the Master Trust. These transactions qualify as party-in-interest transactions. The Plan paid certain expenses related to Plan operations to various service providers. These transactions are party-in-interest transactions under ERISA.

11. SUBSEQUENT EVENTS

With the completion of the ERISA Section 4044 calculation in July 2014, the remaining assets (approximately \$3 million) were transferred to the Plan's Master Trust on July 16, 2014.

Management has evaluated subsequent events through September 25, 2014, which is the date the financial statements were available to be issued, and have determined, except as disclosed above, that there are no additional subsequent events, that require disclosure under the Subsequent Events topic of ASC 855, Subsequent Events.

Schedule SB, Line 7
Explanation of Discrepancy in Prior Year Funding Standard Carryover Balance
or Prefunding Balance
as of January 28, 2013

The Funding Standard Carryover Balance is equal to the funding standard carryover balance allocation resulting from the PPG / Axiall ERISA Section 4044 asset allocation to the spinoff Eagle US 2 LLC Retirement Pension Plan.

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 28, 2013

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**

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

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

OMB No. 1210-0110

2013**This Form is Open to Public
Inspection**

For calendar plan year 2013 or fiscal plan year beginning 01/28/2013 and ending 12/31/2013

► **Round off amounts to nearest dollar.**► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.**A** Name of plan

Eagle US 2 LLC Retirement Pension Plan

B Three-digit
plan number (PN) ►

002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Eagle US 2 LLC

D Employer Identification Number (EIN)

46-1269681

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F** Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500**Part I Basic Information****1** Enter the valuation date: Month 1 Day 28 Year 2013**2** Assets:**a** Market value **2a** 261,647,833**b** Actuarial value **2b** 261,647,833**3** Funding target/participant count breakdown:

(1) Number of participants

(2) Funding Target

a For retired participants and beneficiaries receiving payment **3a** 986 135,362,604**b** For terminated vested participants **3b** 131 3,613,330**c** For active participants:(1) Non-vested benefits **3c(1)** 5,823,035(2) Vested benefits **3c(2)** 60,560,466(3) Total active **3c(3)** 893 66,383,501**d** Total **3d** 2,010 205,359,435**4** If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐**a** Funding target disregarding prescribed at-risk assumptions **4a****b** Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor **4b****5** Effective interest rate **5** 6.29 %**6** Target normal cost **6** 3,186,014**Statement by Enrolled Actuary**

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

**SIGN
HERE**

SMS

Signature of actuary

Sara M. Stone

Type or print name of actuary

Towers Watson Pennsylvania Inc.

Firm name

3500 Lenox Road, Suite 900

Atlanta

GA 30346

Address of the firm

10/6/2014

Date

14-07443

Most recent enrollment number

(404) 365-1600

Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II		Beginning of Year Carryover and Prefunding Balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	48,967,089	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	48,967,089	0
10	Interest on line 9 using prior year's actual return of <u>0.00</u> %		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		
	b Interest on (a) using prior year's effective interest rate of <u>0.00</u> % except as otherwise provided (see instructions)		
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	48,967,089	0

Part III		Funding Percentages	
14	Funding target attainment percentage	14	103.56 %
15	Adjusted funding target attainment percentage	15	127.40 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	113.88 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV		Contributions and Liquidity Shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	0	18(c)
				0	0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No

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

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

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.94 %	2nd segment: 6.15 %	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	3,186,014	
b Excess assets, if applicable, but not greater than line 31a	31b	3,186,014	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment		0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	3,000,000	0	3,000,000
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Eagle US 2 LLC
EIN/PN	46-1269681/002
Plan Name	Eagle US 2 LLC Retirement Pension Plan
Valuation Date	January 28, 2013
Enrolled Actuary	Sara Stone
Enrollment Number	14-07443

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 28, 2013

See Statement of Actuarial Assumptions and Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 28, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Interest rate basis:

Applicable month	September 2012
Yield curve basis	3-Segment Rates
HATFA under MAP-21 applied for funding	No
HATFA under MAP-21 applied for benefit restrictions	No

Interest rates:

	Reflecting Corridors	Not Reflecting Corridors
First segment rate	4.94%	1.75%
Second segment rate	6.15%	4.62%
Third segment rate	6.76%	5.72%
Effective interest rate	6.29%	4.89%

Assumed cost of living adjustments

None.

Inclusion date

The valuation date coincident with or next following the enrollment date on which the employee becomes a participant.

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 28, 2013

SCHEDULE SB ATTACHMENTS

Compensation/Salary Increases

N/A

Future Increases in Social Security Wage Base

N/A

Future Increases in Plan Compensation/Salary Limitations

N/A

Administrative Expenses

The amount included this year for plan-related expenses is \$926,000 for the short plan year.

Mortality

Healthy participants: Separate rates for non-annuitants (based on RP-2000 "Employees" table without collar or amount adjustments, projected to 2028 using Scale AA) and annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments, projected to 2020 using Scale AA).

Disabled participants: Prescribed mortality tables per Revenue Ruling 96-7.

Termination

Representative rates per 1,000 participants varying by age and service*:

Rate per 1,000 participants	
Age	3 + Years of Service
25	170.0
30	94.0
35	67.0
40	50.0
45	38.0
50	27.0
55	16.0

*30% annual turnover in first 3 years

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 28, 2013

SCHEDULE SB ATTACHMENTS

Disability Rates

Representative incidences per 1,000 participants. All future disabled participants are assumed to become eligible for Social Security disability benefits. The rates at which participants become disabled by age are shown below:

Rate per 1,000 participants	
Age	
25	0.90
30	1.10
35	1.40
40	1.90
45	3.00
50	5.10
55	9.60
60	16.60

Retirement

Rates varying by age and service.

Representative rates for active employees varying by year* per 1,000 participants.

Rate per 1,000 participants		
Age	<30 Years of Service	>= 30 Years of Service
55	10	10
56	10	10
57	10	10
58	10	50
59	10	50
60	25	50
61	25	50
62	150	300
63	150	300
64	200	300
65	1,000	1,000

* For 2013, the assumed retirement rates equal one-half of the above prior to age 65

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 28, 2013

SCHEDULE SB ATTACHMENTS

Deferred vested are assumed to commence at age 65. Eligible disabled participants are assumed to commence immediately. Spouses of active employees who decess prior to retirement are assumed to commence on the date the employee would have attained (i) age 55 if death occurs after completion of 85 points (age plus service), (ii) age 60 if death occurs following 10 years of service, or (iii) age 65.

Form of Payment

For valuation purposes, participants are assumed to elect a single life annuity benefit payment option upon retirement or termination.

Marriage and Spouse Age

75% of male and 60% of female employees are assumed to be married. Male employees are assumed to have spouses three years younger and female employees to have spouses three years older. This assumption is used to value pre-retirement surviving spouse benefits.

Transfers

Benefits for employees who transferred into the Axiall Blue Union Plan assume no offset for other plans. Net benefits under the Axiall Blue Union Plan are assumed to be zero for former union employees who transferred from the Axiall Blue Union Plan to the Retirement Income Plan (Axiall Blue Salaried Plan) after offsetting for the Retirement Income Plan benefit. Benefits are frozen for employees who transfer out of the Axiall Blue Union Plan.

Timing of benefit payments

Annuity payments are payable monthly at the beginning of the month.

Valuation date

First day of plan year.

Funding target

Present value of accrued benefits.

Target normal cost

Present value of benefits expected to accrue during plan year plus plan-related expenses expected to be paid from plan assets during plan year.

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 28, 2013

SCHEDULE SB ATTACHMENTS

Tax Policy

The actuarial valuation performed for the plan year ending December 31, 2013 is used to determine the maximum deductible contribution for the tax year ending December 31, 2013.

Actuarial value of assets

Average of the fair market value of assets on the beginning of the plan year and January 1 of the prior year, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). No averaging is reflected prior to the first plan year beginning January 28, 2013 for this spin-off plan. The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the prior plan year.)

The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.

Data, Assets and Funding Balance

Participant data as of the valuation date were supplied by Axiall Corporation and PPG Industries, Inc. as well as organizations designated by them. The valuation reflects estimated asset transfer values provided on January 29, 2013. The funding balance was estimated based on 2012 information provided by PPG Industries, Inc. and allocating the balance between the original PPG plan and Axiall Blue Union Plan spin-off based on the same January 29th asset allocation estimate; no increase in balance for investment return from January 1, 2012 to January 28, 2013 was assumed. Subsequent changes to employee and former employee transfer list and data known after March 2013 are not reflected.

Benefits Not Included in Valuation

Lower benefit accruals, larger reductions for early retirement and later normal retirement ages for three Natrium active employees hired after February 16, 2006 compared to those hired before 2006.

Offset to disability benefits for occupational pension from injury or disease.

Plan Name:	Eagle US 2 LLC Retirement Pension Plan
EIN / PN:	46-1269681 / 002
Plan Sponsor:	Eagle US 2 LLC
Valuation Date:	January 28, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Lake Charles

Plan Provisions

The plan's effective date is February 23, 1955 as amended and restated January 1, 2010 (plan in effect immediately prior to spin-off) .

Effective September 1, 2006, the plan was closed to new entrants or rehires.

Covered employees	Lake Charles employees covered by the Collective Bargaining Agreement with Local Lodge 470 of District 161, International Association of Machinists and Aerospace Workers and hired prior to September 1, 2006
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Participation date	Date of hire
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Definitions

Vesting service	Continuous service from date of hire. Generally, a year of vesting service is earned for each calendar year with 870 hours of service.
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Pension service	Continuous service from date of hire. Generally, a year of pension service is earned for each calendar year with 1,500 hours of service.
------------------------	--

Normal retirement date (NRD)	Last day of the month coinciding with the attainment of age 65
-------------------------------------	--

Monthly accrued benefit	\$51.00 time continuous service
--------------------------------	---------------------------------

Eligibility for Benefits

Normal retirement	Age 65
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Early retirement	Age 60 with 10 years continuous service or age 55 with age plus years of service equal to at least 85, if earlier
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Postponed retirement	Retirement after normal retirement
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Plan Name:	Eagle US 2 LLC Retirement Pension Plan
EIN / PN:	46-1269681 / 002
Plan Sponsor:	Eagle US 2 LLC
Valuation Date:	January 28, 2013

SCHEDULE SB ATTACHMENTS

Vested termination	Termination for reasons other than death or retirement after completing five years of vesting service or attainment of normal retirement
Disability	10 years continuous service and disability must be total and permanent, first eligible following 6 months of disability or earlier if terminal
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse
Special Early Supplement	Age 55 plus 30 years continuous service

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit payable immediately
Early retirement	Accrued benefit reduced by 2.4% for each year prior to 60 or for each year of service less than 35, whichever results in the lesser reduction.
Postponed retirement	The monthly pension benefit determined as of the actual retirement date.
Vested termination	Accrued benefit reduced 6.667% per year for commencement prior to normal retirement age if separation from service occurs prior to early retirement. Commencement after normal retirement age is applied retroactively to normal retirement.
Disability	Accrued benefit payable immediately plus a monthly temporary supplement equal to \$15.00 times continuous service. Temporary supplement ends following age 62 or upon eligibility for Social Security disability or old age benefits.
Preretirement death	Surviving spouse receives 60% of benefit calculated as if participant retired early at first possible date and elected a Joint and Survivor Annuity with 60% continuing to the beneficiary.
Special Early Supplement	Monthly temporary supplement of \$550.00 payable to 62.

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 28, 2013

SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment	Monthly pension benefits are paid as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of a 60% Joint and Survivor Annuity option or, if the participant elects and the spouse consents, another optional form offered by the plan. Optional forms include 50%, 75% and 100% Joint and Survivor Annuities. Reduction for Joint and Survivor Annuity options are based on the plan's reduction factors.
Pension increases	None
Plan participants' contributions	None
Maximum on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective. Increases in the dollar limits are assumed for determining pension cost.

Changes in Benefits Valued Since Prior Year

None significant apart from statutory changes in benefit limits. No future changes in benefits are reflected subsequent to January 28, 2013.

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 28, 2013

SCHEDULE SB ATTACHMENTS

Natrium

Plan Provisions

The original plan's effective date is July 2, 1956 as amended and restated January 1, 2010 (plan in effect immediately prior to spin-off) .

Effective August 19, 2010, the plan was closed to new entrants or rehires.

Covered employees Natrium employees covered by the Collective Bargaining Agreement with The International Chemical Workers' Union Council and its Local No. 45C and hired prior to August 19, 2010

Participation date Date of hire

Definitions

Vesting service Continuous service from date of hire. Generally, a year of vesting service is earned for each calendar year with 870 hours of service.

Pension service Continuous service from date of hire. Generally, a year of pension service is earned for each calendar year with 1,500 hours of service.

Normal retirement date (NRD) Hired prior to February 16, 2006
Last day of the month coinciding the attainment of age 65

Hired on or after February 16, 2006
Last day of the month coinciding the attainment of Social Security Normal Retirement Age (SSNRA)

Monthly accrued benefit Hired prior to February 16, 2006
\$51.00 times continuous service

Hired on or after February 16, 2006
\$33.00 times continuous service

Eligibility for Benefits

Normal retirement Age 65 (SSNRA if hired on or after February 16, 2006)

Early retirement Hired prior to February 16, 2006
Age 60 with 10 years continuous service or age 55 with age plus years of service equal to at least 85, if earlier

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 28, 2013

SCHEDULE SB ATTACHMENTS

Hired on or after February 16, 2006
Age 60 with 10 years continuous service

Postponed retirement Retirement after normal retirement

Vested termination Termination for reasons other than death or retirement after completing five years of vesting service or attainment of normal retirement

Disability 10 years continuous service and disability must be total and permanent, first eligible following 6 months of disability or earlier if terminal

Preretirement death benefit Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Special Early Supplement Age 55 plus 30 years continuous service

Benefits Paid Upon the Following Events

Normal retirement Accrued benefit payable immediately

Early retirement Hired prior to February 16, 2006
Accrued benefit reduced by 2.4% for each year prior to 60 or for each year of service less than 35, whichever results in the lesser reduction

Hired on or after February 16, 2006
Accrued benefit reduced by 2.4% for each year prior to SSNRA

Postponed retirement The monthly pension benefit determined as of the actual retirement date

Vested termination Accrued benefit reduced 6.667% per year for commencement prior to normal retirement age if separation from service occurs prior to early retirement. Commencement after normal retirement age is applied retroactively to normal retirement.

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 28, 2013

SCHEDULE SB ATTACHMENTS

Disability	<u>Hired prior to February 16, 2006</u> Accrued benefit payable immediately plus a monthly temporary supplement equal to \$17.50 times continuous service.
	<u>Hired on or after February 16, 2006</u> Accrued benefit payable immediately plus a monthly temporary supplement equal to \$10.00 times continuous service.
	Temporary supplement ends following age 62 or upon eligibility for Social Security disability or old age benefits. Total disability benefit is offset for any occupational pension from injury or disease.
Preretirement death	Surviving spouse receives 60% of benefit calculated as if participant retired early at first possible date and elected a Joint and Survivor Annuity with 60% continuing to the beneficiary.
Special Early Supplement	Monthly temporary supplement of \$550.00 payable to 62.

Other Plan Provisions

Forms of payment	Monthly pension benefits are paid as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of a 60% Joint and Survivor Annuity option or, if the participant elects and the spouse consents, another optional form offered by the plan. Optional forms include 50%, 75% and 100% Joint and Survivor Annuities. Reduction for Joint and Survivor Annuity options are based on the plan's reduction factors.
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Pension increases None

Plan participants' contributions None

Maximum on benefits and pay All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.

Changes in Benefits Valued Since Prior Year

None significant apart from statutory changes in benefit limits. No future changes in benefits are reflected subsequent to January 28, 2013.

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 28, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 25
Change in Method
as of January 28, 2013

Coincident with the date the plan was spun-off from the surviving PPG Industries, Inc. Retirement Pension Plan, the newly created plan's valuation date was set to equal the first day of the 2013 plan year (January 28, 2013).

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 28, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 Schedule of Active Participant Data as of January 28, 2013

Attained Age	Years of Credited Service															
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		0		0		0		0		0		0		0	
25 - 29	0		0		0		0		0		0		0		0	
30 - 34	0		0		15		3		0		0		0		0	
35 - 39	0		1		22		35		3		0		0		0	
40 - 44	0		0		24		62		30		5		0		0	
45 - 49	0		0		11		36		30		57		9		0	
50 - 54	0		0		8		19		30		52		43		7	
55 - 59	0		0		8		12		12		49		24		52	
60 - 64	0		0		2		5		5		15		12		26	
65 - 69	0		0		0		0		0		0		1		4	
70 & Over	0		0		0		0		0		0		0		0	

Plan Name: Eagle US 2 LLC Retirement Pension Plan
 EIN / PN: 46-1269681 / 002
 Plan Sponsor: Eagle US 2 LLC
 Valuation Date: January 28, 2013

Schedule SB, Line 7
Explanation of Discrepancy in Prior Year Funding Standard Carryover Balance
or Prefunding Balance
as of January 28, 2013

The Funding Standard Carryover Balance is equal to the funding standard carryover balance allocation resulting from the PPG / Axiall ERISA Section 4044 asset allocation to the spinoff Eagle US 2 LLC Retirement Pension Plan.

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 28, 2013