

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 <div style="border: 1px solid black; padding: 5px; text-align: center; font-weight: bold;">2013</div> 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>01/01/2013</u> and ending <u>12/31/2013</u>			
A	This return/report is for:	☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) ☐ a one-participant plan	
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	Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)	

Part II Basic Plan Information —enter all requested information			
1a	Name of plan <u>EMERALD PERFORMANCE MATERIALS, LLC WAGE EMPLOYEES PENSION PLAN</u>	1b	Three-digit plan number (PN) ► <u>002</u>
		1c	Effective date of plan <u>05/01/2006</u>
2a	Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>EMERALD PERFORMANCE MATERIALS, LLC</u> <u>2020 FRONT STREET, SUITE 100</u> <u>CUYAHOGA FALLS, OH 44221-3215</u>	2b	Employer Identification Number (EIN) <u>20-4419928</u>
		2c	Sponsor's telephone number <u>330-916-6721</u>
		2d	Business code (see instructions) <u>325100</u>
3a	Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address <u>EMERALD PERFORMANCE MATERIALS, LLC</u> <u>2020 FRONT STREET, SUITE 100</u> <u>CUYAHOGA FALLS, OH 44221-3215</u>	3b	Administrator's EIN <u>20-4419928</u>
		3c	Administrator's telephone number <u>330-916-6721</u>
4	If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.	4b	EIN
a	Sponsor's name	4c	PN
5a	Total number of participants at the beginning of the plan year	5a	<u>94</u>
b	Total number of participants at the end of the plan year	5b	<u>91</u>
c	Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....	5c	
6a	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.).....	☒ Yes ☐ No	
b	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.).....	☒ Yes ☐ No	
If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.			
c	If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)?	☒ Yes ☐ No ☐ Not determined	

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2014	JONATHAN FEDAK
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
Preparer's name (including firm name, if applicable) and address; include room or suite number (optional)			Preparer's telephone number (optional)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	1313016	1380673
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	1313016	1380673
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	8148	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	155525	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		163673
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	96016	
e Certain deemed and/or corrective distributions (see instructions)	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	0	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		96016
i Net income (loss) (subtract line 8h from line 8c)	8i		67657
j Transfers to (from) the plan (see instructions)	8j	0	

Part IV Plan Characteristics

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1B 1I

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

Part V Compliance Questions

10 During the plan year:	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a	X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b	X	
c Was the plan covered by a fidelity bond?	10c	X	500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d	X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e	X	
f Has the plan failed to provide any benefit when due under the plan?	10f	X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i		

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below)	☒ Yes ☐ No
11a Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39	11a 0
12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ..	☐ Yes ☒ No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)	
a 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 letter ruling granting the waiver. Month Day Year	
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.	
b Enter the minimum required contribution for this plan year	12b

c Enter the amount contributed by the employer to the plan for this plan year	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount).....	12d	
e Will the minimum funding amount reported on line 12d be met by the funding deadline?	☐ Yes ☐ No ☐ N/A	

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?	☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐ Yes ☒ No
c 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.)	
13c(1) Name of plan(s):	13c(2) EIN(s)
	13c(3) PN(s)

Part VIII Trust Information (optional)

14a Name of trust	14b Trust's EIN

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 01/01/2013 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>EMERALD PERFORMANCE MATERIALS, LLC WAGE EMPLOYEES 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>EMERALD PERFORMANCE MATERIALS, LLC</u>	D Employer Identification Number (EIN) <u>20-4419928</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2013</u>	
2 Assets:	
a Market value	2a <u>1313016</u>
b Actuarial value	2b <u>1313016</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>17</u> <u>272640</u>
b For terminated vested participants.....	3b <u>13</u> <u>175909</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>1278</u>
(2) Vested benefits	3c(2) <u>791166</u>
(3) Total active.....	3c(3) <u>64</u> <u>792444</u>
d Total.....	3d <u>94</u> <u>1240993</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>6.30</u> %
6 Target normal cost.....	6 <u>7757</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	
Signature of actuary <u>SETH H. PITASKY, EA, MAAA, MSPA</u>	Date <u>14-07321</u>
Type or print name of actuary <u>CBIZ RETIREMENT PLAN SERVICES</u>	Most recent enrollment number <u>216-520-9007</u>
Firm name <u>6050 OAK TREE BLVD., S.</u> <u>SUITE 500</u> <u>CLEVELAND, OH 44131</u>	Telephone number (including area code)
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)	0	52380
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	10760
9 Amount remaining (line 7 minus line 8)	0	41620
10 Interest on line 9 using prior year's actual return of <u>11.56</u> %	0	4811
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		95673
b Interest on (a) using prior year's effective interest rate of <u>7.01</u> % except as otherwise provided (see instructions)		7196
c Total available at beginning of current plan year to add to prefunding balance		102869
d Portion of (c) to be added to prefunding balance		102869
12 Other reductions in balances due to elections or deemed elections	0	77277
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	72023

Part III Funding Percentages		
14 Funding target attainment percentage	14	100.00 %
15 Adjusted funding target attainment percentage	15	105.80 %
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	95.71 %
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
04/15/2013	1746	0			
07/16/2013	1746	0			
10/16/2013	1746	0			
01/15/2014	1746	0			
04/15/2014	1164	0			
			Totals ►	18(b)	8148
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	7785
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

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 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is 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	7757
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment.....	0		0
b Waiver amortization installment	0		0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...		34	7757
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....		36	7757
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	7785
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	28
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 ATTACHMENT

Line 26 - Schedule of Active Participant Data

Plan Name: Emerald Performance Materials, LLC Wage Employees' Pension Plan

EIN/PN: 20-4419928/002

Valuation Date: January 1, 2013

Counts and Compensation. Cells with under 20 participants will not show compensation.

Att. Age:	Years of Credited Service														Total
	Under 1	1	2	3	4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & Up		
Under 25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25 to 29	-	-	-	-	-	1	-	-	-	-	-	-	-	1	
30 to 34	-	-	-	-	-	1	-	-	-	-	-	-	-	1	
35 to 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40 to 44	-	-	-	2	-	-	-	-	1	-	-	-	-	3	
45 to 49	-	-	-	-	-	-	-	-	-	1	-	-	-	1	
50 to 54	-	-	-	-	-	-	-	-	3	2	3	1	-	9	
55 to 59	-	-	-	-	-	-	-	-	1	-	4	16	-	21	
60 to 64	-	-	-	-	-	1	-	-	1	-	1	7	13	23	
65 to 69	-	-	-	-	-	-	-	-	-	-	-	-	4	4	
70 & Up	-	-	-	-	-	-	-	-	-	-	-	-	1	1	
Total	-	-	-	2	-	3	-	-	6	3	8	24	18	64	

SCHEDULE SB ATTACHMENT

SUMMARY of ASSUMPTIONS

Census Date 1/1/2013

Valuation Interest Rates IRS-Prescribed Three-Segment Rates, for the fourth month prior to the valuation date (Sep).

	24-Month Segment Rates (unadjusted)	24-Month Segment Rates (Limited to the 25-Year Rate Corridor)
Segment I:	1.75%	4.94%
Segment II:	4.62%	6.15%
Segment III:	5.72%	6.76%

The effective rate for the 2013 Plan Year was 6.30%.

Valuation Mortality IRS Prescribed Optional Combined Mortality for Males and Females (1.430(h)(3)-1) for the current Plan Year

Valuation Assets Assets are equal to their Fair Market Value plus receivable contributions

Expenses N/A

Salary Scale N/A

Taxable Wage Base Increase Assumption N/A

Inflation N/A

Marriage 0% of Males and 0% of Females are assumed to be married.

Cost Method The Unit Credit cost method was used to determine the liabilities and normal costs.

Retirement Rates Employees were assumed to retire at age 65.

SCHEDULE SB ATTACHMENT

SUMMARY of ASSUMPTIONS

Withdrawal Rates

T-1 LESS GA51M. Below is a sample of representative rates:

Age	Males	Females
20	0.0544	0.0544
25	0.0489	0.0489
30	0.0370	0.0370
35	0.0235	0.0235
40	0.0113	0.0113
45	0.0027	0.0027
50	0.0000	0.0000
55	0.0000	0.0000
60	0.0000	0.0000

Disability Rates

N/A

Disability Mortality

N/A

Changes in non-prescribed assumptions since the last valuation

None.

Estimated Funded Status Using 2016 Assumptions

The liability projecting assumptions as of 2016 use the same assumptions, census, plan benefits and measurement date as the valuation, except for the following Segment Rates: 3.36%, 4.56%, 5.11%.

Estimated Lump Sum Funded Status

The liability estimating Lump Sums as of the valuation date uses the same assumptions, census, plan benefits and measurement date as the valuation, except for the following Segment Rates: 0.96%, 3.57%, 4.58%.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	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 01/01/2013 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 EMERALD PERFORMANCE MATERIALS, LLC WAGE EMPLOYEES 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 EMERALD PERFORMANCE MATERIALS, LLC	D Employer Identification Number (EIN) 20-4419928	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500	

Part I Basic Information			
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2013</u>			
2 Assets:			
a Market value	2a		1313016
b Actuarial value	2b		1313016
3 Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a	17	272640
b For terminated vested participants.....	3b	13	175909
c For active participants:			
(1) Non-vested benefits	3c(1)		1278
(2) Vested benefits	3c(2)		791166
(3) Total active.....	3c(3)	64	792444
d Total.....	3d	94	1240993
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		6.30%
6 Target normal cost.....	6		7757

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	SETH H. PITASKY, EA, MAAA, MSPA <i>SNP</i>	<i>10/10/2014</i>
	Signature of actuary	Date
	SETH H. PITASKY, EA, MAAA, MSPA	1407321
	Type or print name of actuary	Most recent enrollment number
	CBIZ RETIREMENT PLAN SERVICES	216-520-9007
	Firm name	Telephone number (including area code)
	6050 OAK TREE BLVD., S. SUITE 500 CLEVELAND OH 44131	
	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

Part II Beginning of Year Carryover Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	52380
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	10760
9 Amount remaining (line 7 minus line 8)	0	41620
10 Interest on line 9 using prior year's actual return of <u>11.56%</u>	0	4811
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		95673
b Interest on (a) using prior year's effective interest rate of <u>7.01%</u> except as otherwise provided (see instructions)		7196
c Total available at beginning of current plan year to add to prefunding balance		102869
d Portion of (c) to be added to prefunding balance		102869
12 Other reductions in balances due to elections or deemed elections	0	77277
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	72023

Part III Funding Percentages

14 Funding target attainment percentage	14	100.00 %
15 Adjusted funding target attainment percentage	15	105.80 %
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	95.71 %
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
04/15/2013	1746	0			
07/16/2013	1746	0			
10/16/2013	1746	0			
01/15/2014	1746	0			
04/15/2014	1164	0			
Totals ▶			18(b)	8148	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	7785

20 Quarterly contributions and liquidity shortfalls:

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

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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		65
23 Mortality table(s) (see instructions)	☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute		

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is 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	7757	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	7757	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	7757	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	7785	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	28	
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 ATTACHMENT

Line 19 - Discounted Employer Contributions

Plan Name: Emerald Performance Materials, LLC Wage Employees' Pension Plan

EIN/PN: 20-4419928/002

Valuation Date: January 1, 2013

Total Contributed: \$ 8,148.00

Total Discounted to Valuation Date: \$ 7,785.00

Date	Amount	Plan Year	Effective Rate of Interest	Amount Discounted	Penalty Rate of Interest	Additional Amount Discounted	Present Value on Date of Valuation
04/15/2013	1,746	2013	6.30%	30	0.00%	-	1,716
07/16/2013	1,746	2013	6.30%	56	0.00%	-	1,690
10/16/2013	1,746	2013	6.30%	82	0.00%	-	1,664
01/15/2014	1,746	2013	6.30%	107	0.00%	-	1,639
04/15/2014	1,164	2013	6.30%	88	0.00%	-	1,076

SCHEDULE SB ATTACHMENT

Line 22 - Weighted Average Retirement Age

Plan Name: Emerald Performance Materials, LLC Wage Employees' Pension Plan

EIN/PN: 20-4419928/002

Valuation Date: January 1, 2013

Each participant is assumed to retire at his/her normal retirement age of 65.

SCHEDULE SB ATTACHMENT

SUMMARY of PLAN BENEFITS

Plan Effective Date	May 1, 2006. The plan was last restated effective January 1, 2010 and most recently amended effective July 31, 2010.
Eligibility Requirements	<p>Immediate entry.</p> <p>Ineligible Employees: Employees other than those represented by International Chemical Workers Union Local No. 342-C at the Employer's Cincinnati, OH facility, or represented by United Steelworkers of America, Local No. 5L on August 2, 1987 at the Employer's Akron, OH facility.</p> <p>No Employee hired on or after June 14, 2010 shall be eligible to participate in the Plan.</p>
Vesting	100% vesting upon earning 5 Years of Vesting Service.
Accrued Benefit Formula	<p>Akron: \$37 per Year of Service. No additional benefits will accrue after December 31, 2009.</p> <p>Cincinnati: \$34 per Year of Service earned between May 1, 2006 and April 1, 2007 as a Participant, plus \$35 per Year of Service earned after April 1, 2007 and before August 1, 2010. No additional benefits will accrue after July 31, 2010.</p>
Credited Service	Elapsed time.
Vesting Service	Elapsed time.
Normal Retirement Age	Upon attainment of age 65.

SCHEDULE SB ATTACHMENT

SUMMARY of PLAN BENEFITS

Early Retirement

Eligibility: Upon attainment of age 55 and completion of 10 Years of Service.

Participants represented by United Rubber, Cork, Linoleum and Plastic Workers of America Local 5 may receive an Early Retirement benefit after completion of 30 1-Year Periods of Service (and no age requirement).

Benefit: Akron – For Participants represented by United Rubber, Cork, Linoleum and Plastic Workers of America Local 5, the reduction applied to the Accrued Benefit is .4% per month before age 62, but there is no reduction if Early Retirement occurs after age 62 or after at least 30 1-Year Periods of Service.

Cincinnati – Reduction applied to the Accrued Benefit is .167% for each month by which Early Retirement precedes the Normal Retirement Date if retirement occurs after age 62, or .25% for each month by which Early Retirement precedes the Normal Retirement Date if retirement occurs between age 55 and age 62.

Disability Retirement

Eligibility: Employed by Akron, OH facility, completion of 10 1-Year Periods of Service, and permanently incapacitated through some unavoidable cause.

Benefit: Accrued Benefit reduced by amount of pension or discharge paid by any other plan of the Company, or pension paid by any present or future state or federal law.

Pre-Retirement Death

Eligibility: Upon earning 5 Years of Service.

Benefit: The spouse is eligible for 50% of the benefit that would have been payable, if the Participant had live to Early Retirement Eligibility and elected a 50% Qualified Joint and Survivor Annuity. The benefit is payable upon the Participant's Early Retirement Eligibility date.

Akron, OH Lump Sum Benefit: A payment in the amount of \$2,250 in addition to any other payments or benefits provided for under the Plan.

SCHEDULE SB ATTACHMENT

SUMMARY of PLAN BENEFITS

Normal Form of Payment

Unless otherwise elected, the benefit payable a participant who has been married at least one year is an actuarially equivalent 50% Joint and Survivor benefit. For unmarried participants, the Normal Form is a straight-life annuity.

For participants represented by United Rubber, Cork, Linoleum and Plastic Workers of America Local No. 5, the Normal Form is a straight-life annuity with 5 Years Certain.

Optional Forms

Benefits may be elected from:

- 50%, 60%, 70%, 75%, 80%, 90% and 100% Joint and Survivor
- 5, 10 and 15 Year Certain and Continuous
- Straight Life Annuity

Changes in Plan Benefits recognized since the last valuation

None.

SCHEDULE SB ATTACHMENT

Line 32 - Amortization Bases Used in the Valuation

Plan Name: Emerald Performance Materials, LLC Wage Employees' Pension Plan

EIN/PN: 20-4419928/002

Valuation Date: January 1, 2013

<u>Original Valuation</u>	<u>Remaining Years</u>	<u>Amortization Type</u>	<u>Outstanding Balance</u>	<u>Current Year Amortization</u>
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