

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089
		2014
		This Form is Open to Public Inspection

Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); 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>EMERALD PERFORMANCE MATERIALS, LLC RETIREMENT SAVINGS PLAN</u>	1b Three-digit plan number (PN) ▶ <u>001</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 ST., SUITE 100</u> <u>CUYAHOGA FALLS, OH 44221</u>	2b Employer Identification Number (EIN) <u>20-4419928</u> 2c Plan Sponsor's telephone number <u>330-916-6707</u> 2d Business code (see instructions) <u>325900</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	<u>Filed with authorized/valid electronic signature.</u>	<u>10/13/2015</u>	<u>JONATHAN A. FEDAK</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
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	5 734
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).	
a(1) Total number of active participants at the beginning of the plan year	6a(1) 618
a(2) Total number of active participants at the end of the plan year	6a(2) 618
b Retired or separated participants receiving benefits	6b 13
c Other retired or separated participants entitled to future benefits.....	6c 114
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 745
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e	6f 745
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 736
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 43
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 3D 2S 2T	
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) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

Part III**Form M-1 Compliance Information (to be completed by welfare benefit plans)**

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan EMERALD PERFORMANCE MATERIALS, LLC RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 EMERALD PERFORMANCE MATERIALS, LLC	D Employer Identification Number (EIN) 20-4419928

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier

GREAT WEST LIFE AND ANNUITY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
84-0467907	68322	455155-01	368	01/01/2014	12/31/2014

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end **4** 24691893**5** Current value of plan's interest under this contract in separate accounts at year end **5** 0**6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **GROUP ANNUITY CONTRACT****b** Balance at the end of the previous year **7b** 27675491**c** Additions: (1) Contributions deposited during the year **7c(1)** 1737096(2) Dividends and credits **7c(2)**(3) Interest credited during the year **7c(3)** 461390(4) Transferred from separate account **7c(4)**(5) Other (specify below) **7c(5)** 5351151▶ **LOAN REPAYMENTS**(6) Total additions **7c(6)** 7549637**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 35225128**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 6260395(2) Administration charge made by carrier **7e(2)** 809(3) Transferred to separate account **7e(3)** 4272031(4) Other (specify below) **7e(4)** 0(5) Total deductions **7e(5)** 10533235**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 24691893

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider 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>	OMB No. 1210-0110
		2014
		This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014		
A Name of plan EMERALD PERFORMANCE MATERIALS, LLC RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN)	001
C Plan sponsor's name as shown on line 2a of Form 5500 EMERALD PERFORMANCE MATERIALS, LLC	D Employer Identification Number (EIN) 20-4419928	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

CAPFINANCIAL PARTNERS LLC

4208 SIX FORKS RD STE 1700
RALEIGH, NC 27609

(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?
27	INVESTMENT ADVISOR	69831	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ADVISED ASSET GROUP

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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	INVESTMENT MGMT	35208	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

GRANT THORNTON LLP

33562 TREASURY CENTER
CHICAGO, IL 60694-3500

(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?
10	AUDITOR	20402	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

GREAT-WEST LIFE & ANNUITY INSURANCE

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	8219	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:

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> 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>EMERALD PERFORMANCE MATERIALS, LLC RETIREMENT SAVINGS PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EMERALD PERFORMANCE MATERIALS, LLC</u>		D Employer Identification Number (EIN) <u>20-4419928</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property).....	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans.....	1c(8)	2662954	2911100
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	70786732	75837673
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	27675491	24691893
(15) Other.....	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	101125177	103440666

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	101125177	103440666
---	-----------	-----------	-----------

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)	2959887	
(B) Participants	2a(1)(B)	3551734	
(C) Others (including rollovers)	2a(1)(C)	288178	
(2) Noncash contributions	2a(2)	0	6799799
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	105660	
(F) Other	2b(1)(F)	560897	666557
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		

(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	4524458	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		4524458

(3) Rents	2b(3)		0
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
(B) Other	2b(5)(B)	0	
(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)		0
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		783121
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		12773935

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	10169747	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		10169747
f Corrective distributions (see instructions).....	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		155039
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	20402	
(2) Contract administrator fees.....	2i(2)	8219	
(3) Investment advisory and management fees.....	2i(3)	105039	
(4) Other.....	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		133660
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		10458446

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		2315489
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: GRANT THORNTON

(2) EIN: 36-6055558

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		500000
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.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection.
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan <u>EMERALD PERFORMANCE MATERIALS, LLC RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EMERALD PERFORMANCE MATERIALS, LLC</u>	D Employer Identification Number (EIN) <u>20-4419928</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>84-1455663</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%
- b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
- c** What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

Financial Statements and Report of Independent
Certified Public Accountants

Emerald Performance Materials, LLC
Retirement Savings Plan

December 31, 2014 and 2013

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Report of Independent Certified Public Accountants

Plan Administrator
Emerald Performance Materials, LLC Retirement Savings Plan

Report on the financial statements

We were engaged to audit the accompanying financial statements of Emerald Performance Materials, LLC Retirement Savings Plan (the “Plan”), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statement of changes in net assets available for benefits for the year ended December 31, 2014, 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 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 certified information described in Note E, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the certifying entities meet the requirements of 29 CFR 2520.103-8. The Plan administrator obtained a certification from these entities as of December 31, 2014 and 2013, and for the year ended December 31, 2014, stating that the certified information provided to the Plan administrator 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.

Supplementary information

The supplemental schedule of assets (held at end of year) as of December 31, 2014 is presented for purposes of additional analysis and is not a required part of the financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

Report on form and content in compliance with DOL rules and regulations

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



Cleveland, Ohio
October 9, 2015

Emerald Performance Materials, LLC Retirement Savings Plan

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2014 and 2013

ASSETS

	<u>2014</u>	<u>2013</u>
Investments, at fair value	\$ 100,529,566	\$ 98,462,223
Receivables:		
Notes receivable from participants	2,911,100	2,662,954
Company contributions receivable	<u>962,654</u>	<u>934,215</u>
Total receivables	3,873,754	3,597,169
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 104,403,320</u>	<u>\$ 102,059,392</u>

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

Emerald Performance Materials, LLC Retirement Savings Plan

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the year ended December 31, 2014

ADDITIONS

Contributions:

Participant	\$ 3,551,734
Company	2,988,326
Rollover	<u>288,178</u>

Total contributions 6,828,238

Interest income on notes receivable from participants 105,660

Investment income:

Net appreciation in fair value of mutual funds	783,121
Interest and dividends	<u>5,085,355</u>

Total investment income 5,868,476

Total additions 12,802,374

DEDUCTIONS

Benefits paid to participants 10,458,446

NET INCREASE **2,343,928**

Net assets available for benefits, beginning of year 102,059,392

Net assets available for benefits, end of year \$ 104,403,320

The accompanying notes to financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

December 31, 2014 and 2013

NOTE A – DESCRIPTION OF THE PLAN

The following description of the Emerald Performance Materials, LLC Retirement Savings Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

The Plan is a defined-contribution plan covering all U.S. employees of Emerald Performance Materials, LLC (the “Company”) over the age of 18, excluding temporary, seasonal, or contract employees. The Plan was established effective May 1, 2006 and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”).

Contributions

Each year, participants may elect to contribute up to 75% of their annual compensation as defined by the Plan document. Participant contributions can be made on a pre-tax, Roth, or on an after-tax basis, subject to annual limitations under the Internal Revenue Code (the “Code”). Participants may also contribute amounts representing distributions from other qualified plans. Any newly hired employee that is eligible for the Plan will have 2% of their eligible compensation contributed on a pre-tax basis into a Qualified Default Investment Alternative (“QDIA”) of the Plan as soon as feasible following 30 days from date of hire unless the participant makes a contrary election.

The Company makes a matching contribution currently equal to 50% of employees’ contributions up to 6% of eligible compensation for all eligible employees. In addition, the Company makes discretionary non-elect contributions to the Plan equal to 2% of eligible compensation for all eligible employees. For this same group, a discretionary contribution amount from 0% to 4% of eligible compensation may also be made by the Company. During 2014 a discretionary contribution of 2% of eligible compensation was made by the Company.

Participants who are employed by Emerald Polymer Additives, LLC at Henry, Illinois and are covered under a collective bargaining agreement shall be eligible to participate in the plan after completing 60 working days of employment.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company contribution portion of their accounts is based on years of continuous service. Participants vest 33% after one year, 66% after two years, and 100% after three years of credited service, as defined by the Plan document. In the event of the Company’s complete discontinuance of contributions to the Plan or upon any full or partial termination of the Plan, all amounts credited to a participant’s account shall become 100% vested.

NOTES TO FINANCIAL STATEMENTS – CONTINUED

December 31, 2014 and 2013

NOTE A – DESCRIPTION OF THE PLAN – CONTINUED

Participant Accounts

Each participant's account is credited with the participant's contributions, the Company's contributions, and allocations of Plan earnings or losses. Allocations of Plan earnings are made to each participant's account based upon participant account balances, as defined by the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants direct the investment of their accounts into the various investment options offered by the Plan.

Notes Receivable from Participants

Participants may borrow a minimum of \$1,000 up to a maximum equal to the lesser of a) \$50,000 less the highest outstanding total loan balance during the previous twelve-month period or b) 50% of the participant's vested account balance. The loans are secured by the balance in the participant's account and bear interest at the fixed rate of prime plus 1% at the time the loan is made. At December 31, 2014 and 2013, interest rates on outstanding loans range from 4% to 9.25%. Loan terms shall not exceed 5 years except where the loan is for the purchase of the participant's principal residence, in which case the loan term shall not exceed 10 years. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits

A participant may elect to receive the value of the vested interest in his or her account upon termination of employment, death, disability or retirement. A participant whose vested benefit does not exceed \$1,000 will generally receive their benefit as a single lump-sum distribution. A participant whose vested benefit is \$1,000 – \$5,000 generally has their benefit rolled-out into a third party trust, unless otherwise elected. A participant whose vested benefit is greater than \$5,000 is eligible to have their balance remain in the plan, and, at their discretion, determine the distribution of their account balance.

Forfeitures

Forfeitures of participant's non-vested account balances may be used to reinstate previously forfeited account balances of former participants or be used to pay any administrative expenses of the Plan. The remaining forfeitures, if any, may be used to reduce the contributions of the Company. As of December 31, 2014 and 2013, forfeited non-vested accounts, and earnings thereon, totaled approximately \$16,637 and \$7,157, respectively. During 2014, the Plan used forfeitures of \$9,274 to pay for expenses and \$67,296 was used to reduce Company contributions.

Plan Termination

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to certain collective bargaining agreements and the provisions of ERISA. In the event of termination of the Plan, the account balances of all affected participants shall become fully vested and nonforfeitable.

NOTES TO FINANCIAL STATEMENTS – CONTINUED

December 31, 2014 and 2013

NOTE B – SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The Statements of Net Assets Available for Benefits present the investment contracts at contract value, which approximates fair value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note D for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recognized in the period earned. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Benefit Payments

Benefits are recorded when paid.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid balance plus any accrued but unpaid interest. Delinquent loans are reclassified as distributions based upon the terms of the Plan document.

Administrative Expenses

The Company pays administrative expenses to the extent not paid by the Plan. For 2014, \$9,274 of Administrative expenses of the Plan were paid for by forfeitures of participants' non-vested account balances and the remainder were paid by the Company.

NOTES TO FINANCIAL STATEMENTS – CONTINUED

December 31, 2014 and 2013

NOTE C – INVESTMENTS

The following presents investments that represent 5% or more of the Plan’s net assets at either December 31, 2014 or 2013:

	<u>2014</u>	<u>2013</u>
Key Guaranteed Portfolio Fund	\$ 24,691,893	\$ 27,675,491
Vanguard Institutional Index	19,638,466	17,376,990
PIMCO Total Return Admin	-	6,094,828
Fidelity Advisor Total Bond I	6,356,438	-
Mainstay Large Cap Growth I	6,329,114	5,984,434
American Funds EuroPacific Growth R6	6,246,535	6,093,844

NOTE D – FAIR VALUE MEASUREMENTS

FASB Accounting Standards Codification (“ASC”) 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

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

Level 2 –Inputs to the valuation methodology include:

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

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

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

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

NOTES TO FINANCIAL STATEMENTS – CONTINUED

December 31, 2014 and 2013

NOTE D – FAIR VALUE MEASUREMENTS – CONTINUED

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2014 and 2013.

Mutual funds: valued at the net asset value (“NAV”) of shares held by the plan at year end, based on quoted market prices in active markets.

Guaranteed investment contract: valued at contract value which approximates fair value based on the nature of the fund (see Note F for further information related to the valuation of this investment).

The Plan’s investment committee, which is comprised of certain executives of the Company, uses a Great-West Life & Annuity Insurance Company (“Great West”) as the primary basis for valuation of this investment. Great-West does not provide access to valuation models, inputs, and assumptions. Accordingly, the Investment Committee conducts a review of a variety of factors including economic conditions, industry and market developments of fund performance.

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

The following tables set forth by level, within the fair value hierarchy, the Plan’s assets at fair value as of December 31, 2014 and 2013:

Assets at Fair Value as of December 31, 2014				
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Blended	\$ 34,971,944	\$ -	\$ -	\$ 34,971,944
Value	11,588,785	-	-	11,588,785
Growth	22,010,488	-	-	22,010,488
Fixed income	7,266,456	-	-	7,266,456
Total mutual funds	75,837,673	-	-	75,837,673
Guaranteed investment contract	-	-	24,691,893	24,691,893
Total assets at fair value	\$ 75,837,673	\$ -	\$ 24,691,893	\$ 100,529,566

Emerald Performance Materials, LLC Retirement Savings Plan

NOTES TO FINANCIAL STATEMENTS – CONTINUED

December 31, 2014 and 2013

NOTE D – FAIR VALUE MEASUREMENTS – CONTINUED

	Assets at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Blended	\$ 30,572,692	\$ -	\$ -	\$ 30,572,692
Value	11,680,848	-	-	11,680,848
Growth	22,034,863	-	-	22,034,863
Fixed income	6,498,329	-	-	6,498,329
Total mutual funds	70,786,732	-	-	70,786,732
Guaranteed investment contract	-	-	27,675,491	27,675,491
Total assets at fair value	\$ 70,786,732	\$ -	\$ 27,675,491	\$ 98,462,223

The table below sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2014:

	Guaranteed Investment Contract
Balance – Beginning of year	\$ 27,675,491
Purchases	1,669,800
Net transfers	1,146,416
Interest	560,897
Sales	(6,360,711)
Balance – End of year	<u>\$ 24,691,893</u>

NOTE E – INFORMATION CERTIFIED BY THE PLAN'S TRUSTEES

Great-West Trust Company, LLC (formerly Orchard Trust Co., LLC) and Great-West Life & Annuity Insurance Company, (the "Trustees"), held the Plan's assets and executed investment transactions as of December 31, 2014 and 2013 and for the year ended December 31, 2014.

The financial information related to investments, notes receivable from participants, interest and dividend income, interest income on notes receivable from participants and net appreciation in fair value of mutual funds included in the Plan's financial statements and supplemental schedule have been derived from information certified as complete and accurate by the Trustees.

NOTE F – INVESTMENT CONTRACT WITH INSURANCE COMPANY

In 2008, the Plan entered into a benefit-responsive investment contract, the Key Guaranteed Portfolio Fund ("Fund"), a general account product of Great West. Great West maintains the contributions to this Fund in a general account, which is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses.

NOTES TO FINANCIAL STATEMENTS – CONTINUED

December 31, 2014 and 2013

NOTE F – INVESTMENT CONTRACT WITH INSURANCE COMPANY

As discussed in Note B, because the Fund is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the Fund.

Contract value represents contributions made under the contract, plus earnings and transfers in, less participant withdrawals, administrative expenses and transfers out. Great West is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the plan. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. Using a discounted cash flow valuation methodology where the interest rate for this portfolio investment contract is reset at least as frequently as annually, fair value of the investment contract, prior to contract termination, equals the contract value. There are provisions in the investment contract that prevent the immediate and full payout of the contract value for certain plan-initiated transactions. Such events include the following: (1) premature termination of the contracts by the Plan, (2) plant closings, (3) layoffs, (4) plan termination, (5) bankruptcy, (6) mergers, and (7) early retirement incentives. The Plan does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable of occurring.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The average yield and crediting interest rates were approximately 1.25% and 1.26% in 2014 and 2013, respectively. The crediting interest rate is based on a formula agreed upon with the issuer, based on the yields of the underlying investments and considering factors such as projected investment earnings, the current interest environment, investment expenses, and a profit and risk component. The rate may never be less than 0%. The interest rate to be credited to the Group Contract holder will be determined by Great-West prior to the last day of the previous calendar quarter.

The following information represents the opinions of the rating agencies regarding Great-West's financial strength and ability to meet ongoing obligations to policy holders.

	A.M. Best Company	Standard & Poor's Ratings Services	Moody's Investors Service, Inc.	Fitch Ratings Ltd.
Current outlook	Superior	Very Strong	Excellent	Very Strong
Rating	A+	AA	Aa3	AA

NOTE G – TAX STATUS

On March 31, 2008, the Internal Revenue Service ("IRS") stated that the prototype adopted by the Plan, as then designed, qualifies under Section 401(a) of the Internal Revenue Code ("Code"). The Plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified and the related trust is tax exempt. The Plan has received a determination letter specific to the Plan itself dated July 8, 2010. The Plan has been amended since the date of the opinion letter. However, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of Section 401(a) of the Code.

NOTES TO FINANCIAL STATEMENTS – CONTINUED

December 31, 2014 and 2013

NOTE G – TAX STATUS – CONTINUED

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014 and 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by the IRS. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2011.

NOTE H – TRANSACTIONS WITH PARTIES-IN-INTEREST

Certain legal and accounting fees and certain administrative expenses are paid by the Company or from the plan expense account. Additionally, the Key Guaranteed Portfolio Fund is managed by Great West.

NOTE I – RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

NOTE J – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 for the years ended December 31:

	<u>2014</u>	<u>2013</u>
Net assets available for benefits per the financial statements	\$104,403,320	\$102,059,392
Less: Company contribution receivable	<u>962,654</u>	<u>934,215</u>
Net assets available for benefits per the Form 5500	<u>\$103,440,666</u>	<u>\$101,125,177</u>

The following is a reconciliation of change in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2014:

Net increase per the financial statements	\$ 2,343,928
Less: Company contributions receivable, 2014 paid in 2015	962,654
Plus: Company contributions receivable, 2013 paid in 2014	<u>934,215</u>
Net increase per the Form 5500	<u>\$ 2,315,489</u>

Contributions receivable are not reported on the Form 5500 as the Form 5500 is prepared on the cash basis of accounting.

NOTES TO FINANCIAL STATEMENTS – CONTINUED

December 31, 2014 and 2013

NOTE K – SUBSEQUENT EVENTS

Subsequent events are defined as events or transactions that occur after the statement of net assets available for benefits date, but before the financial statements are issued or are available to be issued. The Plan has evaluated subsequent events through October 9, 2015, the date on which the financial statements were available to be issued.

For pay dates after January 3, 2015, the Plan adopted an amendment to discontinue the Employer 2% Basic Nonelective Contribution, as defined.

For pay dates after January 3, 2015, the Plan adopted an amendment to discontinue the Employer 2% Basic Nonelective Contribution. The Plan also amended the Employer Discretionary Matching Contribution to equal 50% of a Participant's elective Deferral up to 8%, for a maximum Discretionary Contribution of 4% of Compensation, as defined.

Supplementary Information

Emerald Performance Materials, LLC Retirement Savings Plan

**SCHEDULE H, LINE 4i –
SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

December 31, 2014

Employer Identification Number: 20-4419928

Plan Number: 001

(a)	(b)	(c)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Current Value
	Maxim Lifetime 2015 Portfolio I T	Mutual Fund	\$ 1,635,624
	Maxim Lifetime 2025 Portfolio I T	Mutual Fund	4,195,714
	Maxim Lifetime 2035 Portfolio I T	Mutual Fund	3,885,390
	Maxim Lifetime 2045 Portfolio I T	Mutual Fund	1,765,300
	Maxim Lifetime 2055 Portfolio I T	Mutual Fund	128,678
	American Funds EuroPacific Growth R6	Mutual Fund	6,246,535
	Columbia Acorn International Fund Z	Mutual Fund	1,131,980
	Blackrock Health Sciences Opps Inv A	Mutual Fund	1,566,500
	Ivy Science & Technology Y	Mutual Fund	1,919,865
	Prudential Jennison Natural Resources A	Mutual Fund	512,937
	Allianz NFJ Small CAP Value Inst	Mutual Fund	4,764,534
	Pioneer Oak Ridge Small Cap Growth Y	Mutual Fund	1,285,971
	Goldman Sachs Mid Cap Value Fund	Mutual Fund	1,916,664
	Morgan Stanley Inst Mid Cap Growth P	Mutual Fund	3,017,587
	Vanguard Mid Capitalization Index	Mutual Fund	3,722,772
	Mainstay Large Cap Growth I	Mutual Fund	6,329,114
	MFS Value R4	Mutual Fund	4,907,586
	Vanguard Institutional Index	Mutual Fund	19,638,466
	PIMCO GNMA Instl	Mutual Fund	910,018
	Fidelity Advisor Total Bond I	Mutual Fund	6,356,438
*	Key Guaranteed Portfolio Fund	Guaranteed investment contract	24,691,893
	Participant Loans	Interest rates ranging from 4% to 9.25%	2,911,100
			\$ 103,440,666

* Represents a party-in-interest

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
IMX15CT			803,406.97	800,820.69
IMX25CT			2,623,307.91	2,694,031.27
IMX35CT			3,024,003.56	3,163,127.49
IMX45CT			1,451,492.57	1,488,725.90
IMX55CT			130,206.95	128,678.21
IRERGX			4,241,658.14	4,515,407.01
IACINX			962,085.56	925,325.32
ISHSAX			1,070,544.39	1,207,213.13
IWSTYX			1,202,035.91	1,611,151.62
IPGNAX			411,626.37	364,942.40
IPSVIX			4,189,474.44	3,673,506.14
IORIYX			903,461.42	1,019,429.54
IGSMCX			1,713,563.36	1,643,131.21
IMPEGX			2,738,398.67	2,483,083.71
IVIMAX			2,579,583.84	2,921,767.90
IMLAIX			3,304,470.96	4,220,547.25
IMEJX			2,622,811.61	3,397,582.85
IVINIX			8,654,707.46	12,402,963.81
IFEPIX			5,114,658.82	5,109,958.26
IPDMIX			667,362.94	659,501.31
IKGPF		1.700	15,399,037.80	17,009,794.61
			63,807,899.65	71,440,689.63
PARTICIPANT LOANS	VARIOUS	4.000-9.250	2,256,806.74	2,276,153.64
FORFEITURES			1,097.14	4,673.03

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
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LEGEND

INVESTMENT OPTION:

1MX15CT Great-West Lifetime 2015 Fund I T
1MX35CT Great-West Lifetime 2035 Fund I T
1MX55CT Great-West Lifetime 2055 Fund I T
1ACINX Columbia Acorn International Z
1WSTYX Ivy Science & Technology Y
1PSVIX AllianzGI NFJ Small Cap Value Instl
1GSMCX Goldman Sachs Mid Cap Value Instl
1VIMAX Vanguard Mid Cap Index Fund - Admiral
1MEIUX MFS Value R4
1FEP1X Fidelity Advisor Total Bond I
1KGPF Key Guaranteed Portfolio Fund

1MX25CT
1MX45CT
1RERGX
1SHSAX
1PGNAX
1ORIYX
1MPEGX
1MLAIX
1VINIX
1PDMIX

Great-West Lifetime 2025 Fund I T
Great-West Lifetime 2045 Fund I T
American Funds EuroPacific Gr R6
BlackRock Health Sciences Opps Inv A
Prudential Jennison Natural Resources A
Oak Ridge Small Cap Growth Y
Morgan Stanley Inst Mid Cap Growth I
MainStay Large Cap Growth I
Vanguard Institutional Index Instl
PIMCO GNMA Instl

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year
CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
IMX15CT			845,085.03	834,803.13
IMX25CT			1,488,999.29	1,501,682.41
IMX35CT			659,658.47	722,262.38
IMX45CT			280,418.74	276,574.08
IRERGX			1,612,314.47	1,731,127.59
IACINX			213,085.41	206,654.75
ISHSAX			328,915.73	359,286.97
IWSTYX			250,112.44	308,712.99
IPGNAX			174,832.55	147,994.13
IPSVIX			1,239,183.12	1,091,027.68
IORIYX			254,918.81	266,541.52
IGSMCX			298,722.16	273,533.15
IMPEGX			591,056.04	534,503.50
IVIMAX			720,889.15	801,004.55
IMLAIX			1,638,388.58	2,108,566.64
IMEIDX			1,197,171.48	1,510,003.61
IVINIX			5,179,871.80	7,235,502.23
IFEPIX			1,247,633.16	1,246,479.86
IPDMIX			250,271.23	250,516.47
IKGPF		1.700	6,942,307.88	7,665,461.88
			25,413,835.54	29,072,239.52
PARTICIPANT LOANS	VARIOUS	4.000-8.500	631,456.70	634,946.77
FORFEITURES			10,420.49	11,963.83

Attachment to Form 5500, Schedule H, Part 4, Item I
EIN # 20-4419928

LEGEND

INVESTMENT OPTION:

IMX15CT	Great-West Lifetime 2015 Fund I T	IMX25CT	Great-West Lifetime 2025 Fund I T
IMX35CT	Great-West Lifetime 2035 Fund I T	IMX45CT	Great-West Lifetime 2045 Fund I T
IRERGX	American Funds EuroPacific Gr R6	IACINX	Columbia Acorn International Z
ISHSAX	BlackRock Health Sciences Opps Inv A	IWSTYX	Ivy Science & Technology Y
IPGNAX	Prudential Jennison Natural Resources A	IPSVIX	AllianzGI NFJ Small Cap Value Instl
IORIYX	Oak Ridge Small Cap Growth Y	IGSMCX	Goldman Sachs Mid Cap Value Instl
IMPEGX	Morgan Stanley Inst Mid Cap Growth I	IIVIMAX	Vanguard Mid Cap Index Fund - Admiral
IMLAIX	MainStay Large Cap Growth I	IMEIDX	MFS Value R4
IVINIX	Vanguard Institutional Index Instl	IFEPIX	Fidelity Advisor Total Bond I
IPDMIX	PIMCO GNMA Instl	IKGPF	Key Guaranteed Portfolio Fund

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year
CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year