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 01/01/2014 and ending 12/31/2014

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
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
IMC AMERICAS, INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 08/01/2007

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

233 SOUTH WACKER DRIVE
SUITE 4300
CHICAGO, IL 60606

2b Employer Identification Number (EIN)
36-4366168

2c Plan Sponsor's telephone number
312-244-3318

2d Business code (see instructions)
523900

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2015	OSI LILIAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

3a	Plan administrator's name and address [X] Same as Plan Sponsor	**3b**	Administrator's EIN
		3c	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b**	EIN
a	Sponsor's name	**4c**	PN

5	Total number of participants at the beginning of the plan year	**5**	203
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)**	163
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	168
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	39
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	207
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	207
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	194
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	5
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:
2F 2G 2J 2K 2R 2T 3D 3H

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

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

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

a Pension Schedules

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

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

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

b General Schedules

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

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

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

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

(5) [ ] **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 C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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
IMC AMERICAS, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
36-4366168

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Enter name and EIN or address of person who provided you disclosure 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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65 71	RECORDKEEPER	1041	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
T ROWE PRICE BLUE CHIP GROWTH INC 4515 PAINTERS MILL RD OWINGS MILLS, MD 21117	0.04%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
ABF SM CAP VAL INV - BOSTON FINANC 04-2526037	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
DREY GLOBAL STOCK I - DREYFUS TRAN 200 PARK AVENUE NEW YORK, NY 10166	0.35%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
EV INC FUND BOSTON I - BNY MELLON P.O. BOX 9793 PROVIDENCE, RI 02940	0.15%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
FIRST EAGLE GLOBAL A - DST SYSTEMS 43-1581814	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
GLENMEDE SMCP EQ ADV - STATE STREE 04-0025081	0.40%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
HARBOR INTL ADM - HARBOR SERVICES 34-1953399	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
INVS DIVRS DIVD R5 - INVESCO INVES 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
JANUS TRITON T - JANUS SERVICES LL 43-1804048	0.35%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
JH DSCPL VAL MDCP I - JOHN HANCOCK 01-0233346	0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
PIF MIDCAP FUND I - PRINCIPAL SHAR P.O. BOX 8050 BOSTON, MA 02266	0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
PIMCO REAL RTN BD AD - BOSTON FINA P.O. BOX 8480 BOSTON, MA 02266	0.28%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
PRU/J MID CAP GR Z - PRUDENTIAL MU 22-3703799	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TMPL GLOBAL BOND ADV - FRANKLIN TE 94-3167260	0.15%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP BLUE CHIP GR ADV - T. ROWE PRI 52-2269240	0.40%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP RETIRE BAL ADV - T. ROWE PRICE 52-2269240	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP RETIRE 2010 ADV - T. ROWE PRIC 52-2269240	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP RETIRE 2015 ADV - T. ROWE PRIC 52-2269240	0.40%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP RETIRE 2025 ADV - T. ROWE PRIC 52-2269240	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP RETIRE 2030 ADV - T. ROWE PRIC 52-2269240	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP RETIRE 2035 ADV - T. ROWE PRIC 52-2269240	0.40%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP RETIRE 2040 ADV - T. ROWE PRIC 52-2269240	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP RETIRE 2045 ADV - T. ROWE PRIC 52-2269240	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP RETIRE 2050 ADV - T. ROWE PRIC 52-2269240	0.40%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TRP RETIRE 2055 ADV - T. ROWE PRIC 52-2269240	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
WFA EMRG MKTS EQ I - BOSTON FINANC P.O. BOX 8480 BOSTON, MA 02266	0.15%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

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
IMC AMERICAS, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
36-4366168

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)	312755	451018
(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)	107129	109552
(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)	36338	89346
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(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)	6778547	9030619
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(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	7234769	9680535
	Liabilities			
g	Benefit claims payable	1g	0	0
h	Operating payables	1h	0	0
i	Acquisition indebtedness	1i	0	0
j	Other liabilities	1j	0	0
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	7234769	9680535

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	643629	
	(B) Participants	2a(1)(B)	1584435	
	(C) Others (including rollovers)	2a(1)(C)	299023	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2527087
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	39	
	(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)	1182	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1221
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	1905	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	313977	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		315882
	(3) Rents	2b(3)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	189764	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	180609	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		9155
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
	(B) Other	2b(5)(B)	-57238	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		-57238

		(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)		67009
c Other income	2c		-9
d Total income. Add all **income** amounts in column (b) and enter total	2d		2863107
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	416300	
(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)		416300
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	1041	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		1041
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		417341
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		2445766
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: PWC **(2)** EIN: 13-4008324

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

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

Part IV Compliance Questions

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

During the plan year:

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

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		620000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n		X	

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.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
IMC AMERICAS, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
36-4366168

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**

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): 04-6568107

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

IMC Americas, Inc. 401(k) Plan

Financial Statements and Supplemental Schedule
December 31, 2014 and 2013

IMC Americas, Inc. 401(k) Plan
Index
December 31, 2014 and 2013

Page(s)

Independent Auditor's Report 1

Financial Statements

Statements of Net Assets Available for Benefits at December 31, 2014 and 2013 3

Statement of Changes in Net Assets Available for Benefits for the Year Ended December 31, 2014 4

Notes to Financial Statements 5-11

Supplemental Schedule

Schedule H, line 4i - Schedule of Assets (Held at End of Year) at December 31, 2014 13

Note: Other schedules of additional information required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA") have been omitted because they are not applicable.



Independent Auditor's Report

To the Administrator of IMC Americas, Inc. 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of IMC Americas, Inc. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2014 and December 31, 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 the 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 the 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 information summarized in Note 3, which was certified by Fidelity Management Trust Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2014 and December 31, 2013 and for the year ended December 31, 2014, that the information provided to the plan administrator by the custodian 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 the financial statements.



Other Matter

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

PricewaterhouseCoopers LLP

October 13, 2015

IMC Americas, Inc. 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2014 and 2013

	2014	2013
Assets		
Investments at fair value (see Notes 3 and 4)	$ 9,591,188	$ 7,198,422
Notes receivable from participants	89,346	36,337
Net assets available for benefits	$ 9,680,534	$ 7,234,759

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

IMC Americas, Inc. 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2014

		2014
Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments		$ 18,925
Dividend income		315,922
	Total investment income	334,847
Contributions:		
Participant		1,584,435
Rollovers		299,023
Employer		643,629
	Total contributions	2,527,087
Interest income on notes receivable from participants		1,182
	Total additions	2,863,116
Deductions		
Deductions from net assets attributed to:		
Benefits paid to participants		416,300
Administrative expenses (see Note 7)		1,041
	Total deductions	417,341
Net increase in net assets		2,445,775
Net assets available for benefits:		
Beginning of year		7,234,759
End of year		$ 9,680,534

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

1. Plan Description

The following description of the IMC Americas, Inc. 401(k) Plan (the "Plan") is intended to provide only general information. The Employer has established procedures to advise all eligible employees of the provisions of the Plan through a Summary Plan Description. Participants should refer to the Plan agreement and the Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan and is administered by IMC Americas, Inc. (the "Employer" and "Plan Sponsor"). The assets of the Plan are managed and administered under the terms of an agreement between the Employer and the custodian, Fidelity Management Trust Company (the "Custodian"). The Custodian is responsible for the investment of such assets and the accounting for all related receipts and disbursements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions

All employees who have reached age 21 are eligible to participate in the Plan. Each year, participants may contribute up to 90% of pretax annual compensation, as defined in the Plan, subject to Internal Revenue Service ("IRS") limits. Participant contributions may also include rollovers, which represent transfers of participant account balances previously held in the former employers' qualified plans. Participants are permitted to designate a portion or all of their deferral contributions as roth deferral contributions. Roth deferral contributions are subject to the same IRS limits as pretax contributions.

The Employer made a matching contribution equal to 100% of the participants' contributions, up to 4% of each participant's eligible pretax annual compensation for the year ended December 31, 2014. The Employer may also make additional discretionary contributions, as determined by management. No additional discretionary contributions were made in 2014.

In no event shall the contributions credited to a participant's account for any Plan year, either separately or when combined with the Employer contributions, exceed the allowable deduction for federal income tax purposes.

Participant Accounts

Each participant's account is credited with that participant's contributions and allocations of a) the Employer matching contribution and b) Plan investment earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. The net investment gain or loss for each of the investment assets is allocated daily to each participant's elective accounts in the proportionate share of the participant account to the total of all participant accounts.

Vesting
Participant contributions are fully and immediately vested. The portion representing Employer matching contributions vests with the participants as follows for the years ended December 31, 2014 and 2013. Employer matching contributions retroactively vested with the participant under the 2014 schedule as of January 1, 2014.

2014		2013	
Year of Vesting Service at the Date of Termination	**Percentage of Account Balance Representing Vested Interest**	**Year of Vesting Service at the Date of Termination**	**Percentage of Account Balance Representing Vested Interest**
Less than one	0%	Less than one	0%
One	33%	One	10%
Two	66%	Two	30%
Three	100%	Three	60%
		Four	80%
		Five	100%

Forfeitures
Any portion of the Employer contributions that has not vested at termination is forfeited after a five year break in service. Forfeited amounts will be restored if the participant is re-employed before the five year break in service and any distributed amounts of the vested balance are repaid in full. Additionally, non-vested portions of the accounts forfeited are used to offset the Employer matching contributions. At December 31, 2013 and 2014, forfeited nonvested accounts totaled $0 and $28,910 respectively. Also, in 2014, no forfeitures were used to supplement the Employer's contributions.

Notes Receivable from Participants
Within the limits of IRS regulations, which change from time-to-time, a loan may be requested for any reason by a participant. The minimum loan is $1,000. The maximum loan is generally limited to the lesser of:

(1) 50% of the participant’s vested account balance, or
(2) $50,000, minus the highest outstanding loan balance in the prior 12 months.

The loan repayment period is set at a maximum of 5 years except in the case of a loan for the purpose of acquiring a principal residence, in which case the loan may be repaid over 10 years. Participants may only have one loan outstanding at any time. There were five and three outstanding loans with a fixed interest rate of 4.25% as of December 31, 2014 and 2013, respectively.

Payment of Benefits
Upon termination of service due to death, disability, and retirement or due to other reasons, a participant may elect to receive a lump sum amount or installments equal to the value of the participant's vested interest in his/her account. Distributions are permitted when a participant reaches age 59 ½ and are required by law no later than April 1 following the calendar year the participant reaches 70 ½ years old. Also, in-service hardship withdrawals of voluntary contributions are allowed with certain restrictions.

Administrative Expenses
Loan processing fees are paid by the participant and deducted from their Plan assets. The loan fees, if any, are reflected as administrative expenses in the Statement of Changes in Net Assets Available for Benefits. Certain professional fees and other administrative expenses incurred in connection with the Plan are paid by the Employer and are not reflected in the Statement of Changes in Net Assets Available for Benefits.

2. Summary of Significant Accounting Policies

Basis of Presentation
The financial statements of the Plan are prepared under the accrual method of accounting.

Valuation of Investments and Income Recognition
The Plan's investments are stated at fair value which is determined by quoted market prices, which represent the net asset value of shares held by the Plan at year-end. Refer to Note 4 for disclosures provided for fair value measurements of Plan investments.

The Plan presents in the Statement of Changes in Net Assets Available for Benefits the net appreciation (depreciation) in the fair value of its investments, which consists of the realized gains or losses and the unrealized appreciation (depreciation) on those investments. Purchases and sales of investments are reflected on a trade date basis. Dividends are recorded on the ex-dividend date.

Notes Receivable from Participants
Notes receivable from participants are stated at unpaid principal plus unpaid accrued interest. Interest income is recorded on an accrual basis. At December 31, 2014 and 2013, there were no participant loans in default.

Payment of Benefits
Benefits are recorded when paid.

Use of Estimates
The preparation of the financial statements in conformity with generally accepted accounting principles ("GAAP") requires the Plan Sponsor to make estimates and assumptions that affect the reported amounts of net assets available for benefits at the date of the financial statements and the changes in net assets available for benefits during the reporting period and, when applicable, disclosures of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Risks and Uncertainties
The Plan provides for various investment options in any combination of registered investment funds. Investment securities are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits and the Statement of Changes in Net Assets Available for Benefits.

3. Information Certified by the Custodian

Investments
The investment assets of the Plan at December 31, 2014 and 2013 were held, and all transactions therein, were executed by the Custodian under the terms of the Custody agreement.

In accordance with the provisions of 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Custodian has certified as complete and accurate all investment and notes receivable from participants information included in the accompanying financial statements and the supplemental schedule. Information included in the accompanying financial statements relating to investments and notes receivable from participants and income derived therefrom was prepared by or derived from information prepared by the Custodian of the Plan, and furnished to the Plan Sponsor. The Plan Sponsor has obtained a certification from the Custodian as of December 31, 2014 and 2013, and for the year ended December, 31, 2014, that such information is complete and accurate. Such information includes investments at fair value, notes receivable from participants, dividend income, interest income on notes receivable from participants, and net appreciation in fair value of investments as shown in the accompanying Statements of Net Assets Available for Benefits and Statement of Changes in Net Assets Available for Benefits, respectively.

The following is a summary of those investments held that individually exceed five percent of net assets available for benefits:

	2014	2013
Trp Blue Chip Gr Adv	$ 693,478	$ 574,546
Fid Balanced *	483,557	379,751
Trp Retire 2045 Adv	695,999	438,406
Sptn 500 Index Adv	722,583	433,856
Drey Global Stock I	740,102	706,078
Wfa Emrg Mkts Eq I	606,371	594,114
Harbor Intl Adm *	343,593	412,501

*The investment is provided for comparative purposes only as the investment did not represent 5% or more of the Plan's net assets available for benefits at December 31, 2014

During 2014, the Plan’s investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $18,925 as follows:

Description	Total
Mutual Funds	$ 67,007
Common Stock and Exchange Traded Funds	(48,082)
	$ 18,925

4. Fair Value of Investments

The guidance for fair value of financial instruments establishes a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value. These tiers include: Level 1, defined as unadjusted quoted market prices for identical assets in active markets that the Plan has the ability to access; Level 2, defined as inputs other than quoted prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions.

As of December 31, 2014 and 2013, the Plan investments measured at fair value were as follows:

	Investments at Fair Value as of December 31, 2014			
Description	**Total**	**Level 1**	**Level 2**	**Level 3**
Investments at fair value:				
Registered Investment Funds				
Balanced Funds	$ 483,557	$ 483,557	$ -	$ -
Growth Funds	4,812,115	4,812,115	-	-
Equity Funds	325,960	325,960	-	-
Fixed Income Funds	815,374	815,374	-	-
Target Date Funds	2,593,613	2,593,613	-	-
Money Market Funds	451,017	451,017	-	-
Common Stock and Exchange Traded Funds	109,552	109,552	-	-
Total investments at fair value	$ 9,591,188	$ 9,591,188	$ -	$ -

	Investments at Fair Value as of December 31, 2013			
Description	**Total**	**Level 1**	**Level 2**	**Level 3**
Investments at fair value:				
Registered Investment Funds				
Balanced Funds	$ 379,751	$ 379,751	$ -	$ -
Growth Funds	3,732,616	3,732,616	-	-
Equity Funds	226,099	226,099	-	-
Fixed Income Funds	628,581	628,581	-	-
Target Date Funds	1,811,501	1,811,501	-	-
Money Market Funds	312,755	312,755	-	-
Common Stock and Exchange Traded Funds	107,119	107,119	-	-
Total investments at fair value	$ 7,198,422	$ 7,198,422	$ -	$ -

During the years ended December 31, 2014 and 2013, the Plan had no investments classified as Level 3 or Level 2. In addition, there were no transfers into or out of Levels 1, 2 or 3 during the period.

The following is a description of the valuation methodologies used for the investments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

Registered Investment Funds
The shares of registered investment funds are valued at quoted market prices which represent the net asset values (as computed by the applicable fund company) of shares held by the Plan at year end, and are classified as Level 1 investments. The mutual funds held by the Plan are deemed to be actively traded.

Common Stock and Exchange Traded Funds
Valued at the closing price reported on the active market on which the individual securities are traded.

5. Plan Termination

Although the Employer has reserved the right to amend or terminate the Plan, it was established with the intention that the Plan and the payment of contributions will be indefinite. In the event of plan termination, all amounts allocated to Employer accounts shall vest immediately. Any unallocated assets of the Plan shall be allocated to the participant accounts and distributed in such a manner as the Employer may determine. Presently, there is no intention on part of the Employer to terminate the Plan.

6. Tax Status

The Plan is based on a prototype plan from the Trustee which received an opinion letter from the IRS dated March 31, 2008. As such, the Plan Sponsor does not intend to file for a determination letter with the IRS. The Company and Plan management believe that the Plan is currently designed and operated in compliance with the applicable requirements of the Code, and the Plan and related trust continue to be tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Generally accepted accounting principles ("GAAP") requires 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. As the Plan is tax-exempt, the Plan Administrator has concluded that as of December 31, 2014 and 2013, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2011.

7. Party-in-Interest Transactions

Certain Plan investments are shares of mutual funds managed by the Custodian or its affiliates. Transactions involving these investments and notes receivable from participants qualify as party-in-interest transactions.

Administrative service fees (other than loan processing fees), custodian service fees, investment fees, and compliance service fees are paid by the Employer to the Custodian.

8. Subsequent Events

Management has evaluated the events and transactions that have occurred through October 13, 2015, the date the financial statements were available to be issued and noted no items requiring adjustment of the financial statements or additional disclosures.

SUPPLEMENTAL SCHEDULE

IMC Americas, Inc. 401(k) Plan
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
December 31, 2014

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Trp Blue Chip Gr Adv	Registered Investment Fund		693,478
*	Fid Balanced	Registered Investment Fund		483,557
	Trp Retire 2045 Adv	Registered Investment Fund		695,999
	Trp Retire 2035 Adv	Registered Investment Fund		412,784
	Invs Divrs Divd R5	Registered Investment Fund		434,025
	Trp Retire 2055 Adv	Registered Investment Fund		336,058
	Trp Retire 2050 Adv	Registered Investment Fund		418,109
	Trp Retire 2040 Adv	Registered Investment Fund		333,076
	Trp Retire 2030 Adv	Registered Investment Fund		113,448
*	Sptn 500 Index Adv	Registered Investment Fund		722,583
	Trp Retire 2025 Adv	Registered Investment Fund		234,803
	Trp Retire 2015 Adv	Registered Investment Fund		11,252
	Trp Retire 2010 Adv	Registered Investment Fund		786
	Trp Retire Bal Adv	Registered Investment Fund		392
	Pif Midcap Fund I	Registered Investment Fund		180,549
	Pru/J Mid Cap Gr Z	Registered Investment Fund		60,287
*	Sptn Mid Cap Idx Adv	Registered Investment Fund		226,141
*	Fid Large Cap Stock	Registered Investment Fund		192,790
	Jh Dscpl Val Mdcp I	Registered Investment Fund		43,932
	Ev Inc Fund Boston I	Registered Investment Fund		241,434
	Tmpl Global Bond Adv	Registered Investment Fund		202,159
	Pimco Real Rtn Bd Ad	Registered Investment Fund		89,450
*	Sptn Us Bond Idx Adv	Registered Investment Fund		118,150
*	Fid Total Bond	Registered Investment Fund		35,637
*	Sptn St Tr Idx Adv	Registered Investment Fund		128,545
	Drey Global Stock I	Registered Investment Fund		740,102
	Wfa Emrg Mkts Eq I	Registered Investment Fund		606,371
	Harbor Intl Adm	Registered Investment Fund		343,593
	First Eagle Global A	Registered Investment Fund		325,960
*	Sptn Intl Index Adv	Registered Investment Fund		198,588
*	Fid Retire MMKT	Registered Investment Fund		421,532
*	Sptn Sm Cap Idx Adv	Registered Investment Fund		183,267
	Abf Sm Cap Val Inv	Registered Investment Fund		35,973
	Janus Triton T	Registered Investment Fund		66,022
	Glenmede Smcp Eq Adv	Registered Investment Fund		48,455
*	BrokerageLink (A)			211,901
*	Notes receivable from participants	Loans to Participants, interest rate of 4.25% with maturities ranging from 2015 to 2019		89,346
				9,680,534

* Represents a party-in-interest.

** Cost information is not required to be presented for participant-directed investments and is therefore not included.

(A) Represents participant self-directed investments. As of December 31, 2014, the balance consisted of common stock, exchange traded funds and mutual funds. No individual investment represented more than 1% of plan assets.

This schedule was certified to be complete and accurate by Fidelity Management Trust Company.

IMC Americas, Inc. 401(k) Plan

Financial Statements and Supplemental Schedule
December 31, 2014 and 2013

IMC Americas, Inc. 401(k) Plan
Index
December 31, 2014 and 2013

Page(s)

Independent Auditor's Report 1

Financial Statements

Statements of Net Assets Available for Benefits at December 31, 2014 and 2013 3

Statement of Changes in Net Assets Available for Benefits for the Year Ended December 31, 2014 4

Notes to Financial Statements 5-11

Supplemental Schedule

Schedule H, line 4i - Schedule of Assets (Held at End of Year) at December 31, 2014 13

Note: Other schedules of additional information required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA") have been omitted because they are not applicable.



Independent Auditor's Report

To the Administrator of IMC Americas, Inc. 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of IMC Americas, Inc. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2014 and December 31, 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 the 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 the 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 information summarized in Note 3, which was certified by Fidelity Management Trust Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2014 and December 31, 2013 and for the year ended December 31, 2014, that the information provided to the plan administrator by the custodian 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 the financial statements.



Other Matter

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

PricewaterhouseCoopers LLP

October 13, 2015

IMC Americas, Inc. 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2014 and 2013

	2014	2013
Assets		
Investments at fair value (see Notes 3 and 4)	$ 9,591,188	$ 7,198,422
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For the Year Ended December 31, 2014

		2014
Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments		$ 18,925
Dividend income		315,922
	Total investment income	334,847
Contributions:		
Participant		1,584,435
Rollovers		299,023
Employer		643,629
	Total contributions	2,527,087
Interest income on notes receivable from participants		1,182
	Total additions	2,863,116
Deductions		
Deductions from net assets attributed to:		
Benefits paid to participants		416,300
Administrative expenses (see Note 7)		1,041
	Total deductions	417,341
Net increase in net assets		2,445,775
Net assets available for benefits:		
Beginning of year		7,234,759
End of year		$ 9,680,534

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

1. Plan Description

The following description of the IMC Americas, Inc. 401(k) Plan (the "Plan") is intended to provide only general information. The Employer has established procedures to advise all eligible employees of the provisions of the Plan through a Summary Plan Description. Participants should refer to the Plan agreement and the Summary Plan Description for a more complete description of the Plan's provisions.

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Contributions

All employees who have reached age 21 are eligible to participate in the Plan. Each year, participants may contribute up to 90% of pretax annual compensation, as defined in the Plan, subject to Internal Revenue Service ("IRS") limits. Participant contributions may also include rollovers, which represent transfers of participant account balances previously held in the former employers' qualified plans. Participants are permitted to designate a portion or all of their deferral contributions as roth deferral contributions. Roth deferral contributions are subject to the same IRS limits as pretax contributions.

The Employer made a matching contribution equal to 100% of the participants' contributions, up to 4% of each participant's eligible pretax annual compensation for the year ended December 31, 2014. The Employer may also make additional discretionary contributions, as determined by management. No additional discretionary contributions were made in 2014.

In no event shall the contributions credited to a participant's account for any Plan year, either separately or when combined with the Employer contributions, exceed the allowable deduction for federal income tax purposes.

Participant Accounts

Each participant's account is credited with that participant's contributions and allocations of a) the Employer matching contribution and b) Plan investment earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. The net investment gain or loss for each of the investment assets is allocated daily to each participant's elective accounts in the proportionate share of the participant account to the total of all participant accounts.

Vesting
Participant contributions are fully and immediately vested. The portion representing Employer matching contributions vests with the participants as follows for the years ended December 31, 2014 and 2013. Employer matching contributions retroactively vested with the participant under the 2014 schedule as of January 1, 2014.

2014		2013	
Year of Vesting Service at the Date of Termination	**Percentage of Account Balance Representing Vested Interest**	**Year of Vesting Service at the Date of Termination**	**Percentage of Account Balance Representing Vested Interest**
Less than one	0%	Less than one	0%
One	33%	One	10%
Two	66%	Two	30%
Three	100%	Three	60%
		Four	80%
		Five	100%

Forfeitures
Any portion of the Employer contributions that has not vested at termination is forfeited after a five year break in service. Forfeited amounts will be restored if the participant is re-employed before the five year break in service and any distributed amounts of the vested balance are repaid in full. Additionally, non-vested portions of the accounts forfeited are used to offset the Employer matching contributions. At December 31, 2013 and 2014, forfeited nonvested accounts totaled $0 and $28,910 respectively. Also, in 2014, no forfeitures were used to supplement the Employer's contributions.

Notes Receivable from Participants
Within the limits of IRS regulations, which change from time-to-time, a loan may be requested for any reason by a participant. The minimum loan is $1,000. The maximum loan is generally limited to the lesser of:

(1) 50% of the participant’s vested account balance, or
(2) $50,000, minus the highest outstanding loan balance in the prior 12 months.

The loan repayment period is set at a maximum of 5 years except in the case of a loan for the purpose of acquiring a principal residence, in which case the loan may be repaid over 10 years. Participants may only have one loan outstanding at any time. There were five and three outstanding loans with a fixed interest rate of 4.25% as of December 31, 2014 and 2013, respectively.

Payment of Benefits
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Administrative Expenses
Loan processing fees are paid by the participant and deducted from their Plan assets. The loan fees, if any, are reflected as administrative expenses in the Statement of Changes in Net Assets Available for Benefits. Certain professional fees and other administrative expenses incurred in connection with the Plan are paid by the Employer and are not reflected in the Statement of Changes in Net Assets Available for Benefits.

2. Summary of Significant Accounting Policies

Basis of Presentation
The financial statements of the Plan are prepared under the accrual method of accounting.

Valuation of Investments and Income Recognition
The Plan's investments are stated at fair value which is determined by quoted market prices, which represent the net asset value of shares held by the Plan at year-end. Refer to Note 4 for disclosures provided for fair value measurements of Plan investments.

The Plan presents in the Statement of Changes in Net Assets Available for Benefits the net appreciation (depreciation) in the fair value of its investments, which consists of the realized gains or losses and the unrealized appreciation (depreciation) on those investments. Purchases and sales of investments are reflected on a trade date basis. Dividends are recorded on the ex-dividend date.

Notes Receivable from Participants
Notes receivable from participants are stated at unpaid principal plus unpaid accrued interest. Interest income is recorded on an accrual basis. At December 31, 2014 and 2013, there were no participant loans in default.

Payment of Benefits
Benefits are recorded when paid.

Use of Estimates
The preparation of the financial statements in conformity with generally accepted accounting principles ("GAAP") requires the Plan Sponsor to make estimates and assumptions that affect the reported amounts of net assets available for benefits at the date of the financial statements and the changes in net assets available for benefits during the reporting period and, when applicable, disclosures of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Risks and Uncertainties
The Plan provides for various investment options in any combination of registered investment funds. Investment securities are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits and the Statement of Changes in Net Assets Available for Benefits.

3. Information Certified by the Custodian

Investments
The investment assets of the Plan at December 31, 2014 and 2013 were held, and all transactions therein, were executed by the Custodian under the terms of the Custody agreement.

In accordance with the provisions of 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Custodian has certified as complete and accurate all investment and notes receivable from participants information included in the accompanying financial statements and the supplemental schedule. Information included in the accompanying financial statements relating to investments and notes receivable from participants and income derived therefrom was prepared by or derived from information prepared by the Custodian of the Plan, and furnished to the Plan Sponsor. The Plan Sponsor has obtained a certification from the Custodian as of December 31, 2014 and 2013, and for the year ended December, 31, 2014, that such information is complete and accurate. Such information includes investments at fair value, notes receivable from participants, dividend income, interest income on notes receivable from participants, and net appreciation in fair value of investments as shown in the accompanying Statements of Net Assets Available for Benefits and Statement of Changes in Net Assets Available for Benefits, respectively.

The following is a summary of those investments held that individually exceed five percent of net assets available for benefits:

	2014	2013
Trp Blue Chip Gr Adv	$ 693,478	$ 574,546
Fid Balanced *	483,557	379,751
Trp Retire 2045 Adv	695,999	438,406
Sptn 500 Index Adv	722,583	433,856
Drey Global Stock I	740,102	706,078
Wfa Emrg Mkts Eq I	606,371	594,114
Harbor Intl Adm *	343,593	412,501

*The investment is provided for comparative purposes only as the investment did not represent 5% or more of the Plan's net assets available for benefits at December 31, 2014

During 2014, the Plan’s investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $18,925 as follows:

Description	Total
Mutual Funds	$ 67,007
Common Stock and Exchange Traded Funds	(48,082)
	$ 18,925

4. Fair Value of Investments

The guidance for fair value of financial instruments establishes a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value. These tiers include: Level 1, defined as unadjusted quoted market prices for identical assets in active markets that the Plan has the ability to access; Level 2, defined as inputs other than quoted prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions.

As of December 31, 2014 and 2013, the Plan investments measured at fair value were as follows:

	Investments at Fair Value as of December 31, 2014			
Description	**Total**	**Level 1**	**Level 2**	**Level 3**
Investments at fair value:				
Registered Investment Funds				
Balanced Funds	$ 483,557	$ 483,557	$ -	$ -
Growth Funds	4,812,115	4,812,115	-	-
Equity Funds	325,960	325,960	-	-
Fixed Income Funds	815,374	815,374	-	-
Target Date Funds	2,593,613	2,593,613	-	-
Money Market Funds	451,017	451,017	-	-
Common Stock and Exchange Traded Funds	109,552	109,552	-	-
Total investments at fair value	$ 9,591,188	$ 9,591,188	$ -	$ -

	Investments at Fair Value as of December 31, 2013			
Description	**Total**	**Level 1**	**Level 2**	**Level 3**
Investments at fair value:				
Registered Investment Funds				
Balanced Funds	$ 379,751	$ 379,751	$ -	$ -
Growth Funds	3,732,616	3,732,616	-	-
Equity Funds	226,099	226,099	-	-
Fixed Income Funds	628,581	628,581	-	-
Target Date Funds	1,811,501	1,811,501	-	-
Money Market Funds	312,755	312,755	-	-
Common Stock and Exchange Traded Funds	107,119	107,119	-	-
Total investments at fair value	$ 7,198,422	$ 7,198,422	$ -	$ -

During the years ended December 31, 2014 and 2013, the Plan had no investments classified as Level 3 or Level 2. In addition, there were no transfers into or out of Levels 1, 2 or 3 during the period.

The following is a description of the valuation methodologies used for the investments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

Registered Investment Funds
The shares of registered investment funds are valued at quoted market prices which represent the net asset values (as computed by the applicable fund company) of shares held by the Plan at year end, and are classified as Level 1 investments. The mutual funds held by the Plan are deemed to be actively traded.

Common Stock and Exchange Traded Funds
Valued at the closing price reported on the active market on which the individual securities are traded.

5. Plan Termination

Although the Employer has reserved the right to amend or terminate the Plan, it was established with the intention that the Plan and the payment of contributions will be indefinite. In the event of plan termination, all amounts allocated to Employer accounts shall vest immediately. Any unallocated assets of the Plan shall be allocated to the participant accounts and distributed in such a manner as the Employer may determine. Presently, there is no intention on part of the Employer to terminate the Plan.

6. Tax Status

The Plan is based on a prototype plan from the Trustee which received an opinion letter from the IRS dated March 31, 2008. As such, the Plan Sponsor does not intend to file for a determination letter with the IRS. The Company and Plan management believe that the Plan is currently designed and operated in compliance with the applicable requirements of the Code, and the Plan and related trust continue to be tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Generally accepted accounting principles ("GAAP") requires 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. As the Plan is tax-exempt, the Plan Administrator has concluded that as of December 31, 2014 and 2013, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2011.

7. Party-in-Interest Transactions

Certain Plan investments are shares of mutual funds managed by the Custodian or its affiliates. Transactions involving these investments and notes receivable from participants qualify as party-in-interest transactions.

Administrative service fees (other than loan processing fees), custodian service fees, investment fees, and compliance service fees are paid by the Employer to the Custodian.

8. Subsequent Events

Management has evaluated the events and transactions that have occurred through October 13, 2015, the date the financial statements were available to be issued and noted no items requiring adjustment of the financial statements or additional disclosures.

SUPPLEMENTAL SCHEDULE

IMC Americas, Inc. 401(k) Plan
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
December 31, 2014

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Trp Blue Chip Gr Adv	Registered Investment Fund		693,478
*	Fid Balanced	Registered Investment Fund		483,557
	Trp Retire 2045 Adv	Registered Investment Fund		695,999
	Trp Retire 2035 Adv	Registered Investment Fund		412,784
	Invs Divrs Divd R5	Registered Investment Fund		434,025
	Trp Retire 2055 Adv	Registered Investment Fund		336,058
	Trp Retire 2050 Adv	Registered Investment Fund		418,109
	Trp Retire 2040 Adv	Registered Investment Fund		333,076
	Trp Retire 2030 Adv	Registered Investment Fund		113,448
*	Sptn 500 Index Adv	Registered Investment Fund		722,583
	Trp Retire 2025 Adv	Registered Investment Fund		234,803
	Trp Retire 2015 Adv	Registered Investment Fund		11,252
	Trp Retire 2010 Adv	Registered Investment Fund		786
	Trp Retire Bal Adv	Registered Investment Fund		392
	Pif Midcap Fund I	Registered Investment Fund		180,549
	Pru/J Mid Cap Gr Z	Registered Investment Fund		60,287
*	Sptn Mid Cap Idx Adv	Registered Investment Fund		226,141
*	Fid Large Cap Stock	Registered Investment Fund		192,790
	Jh Dscpl Val Mdcp I	Registered Investment Fund		43,932
	Ev Inc Fund Boston I	Registered Investment Fund		241,434
	Tmpl Global Bond Adv	Registered Investment Fund		202,159
	Pimco Real Rtn Bd Ad	Registered Investment Fund		89,450
*	Sptn Us Bond Idx Adv	Registered Investment Fund		118,150
*	Fid Total Bond	Registered Investment Fund		35,637
*	Sptn St Tr Idx Adv	Registered Investment Fund		128,545
	Drey Global Stock I	Registered Investment Fund		740,102
	Wfa Emrg Mkts Eq I	Registered Investment Fund		606,371
	Harbor Intl Adm	Registered Investment Fund		343,593
	First Eagle Global A	Registered Investment Fund		325,960
*	Sptn Intl Index Adv	Registered Investment Fund		198,588
*	Fid Retire MMKT	Registered Investment Fund		421,532
*	Sptn Sm Cap Idx Adv	Registered Investment Fund		183,267
	Abf Sm Cap Val Inv	Registered Investment Fund		35,973
	Janus Triton T	Registered Investment Fund		66,022
	Glenmede Smcp Eq Adv	Registered Investment Fund		48,455
*	BrokerageLink (A)			211,901
*	Notes receivable from participants	Loans to Participants, interest rate of 4.25% with maturities ranging from 2015 to 2019		89,346
				9,680,534

* Represents a party-in-interest.

** Cost information is not required to be presented for participant-directed investments and is therefore not included.

(A) Represents participant self-directed investments. As of December 31, 2014, the balance consisted of common stock, exchange traded funds and mutual funds. No individual investment represented more than 1% of plan assets.

This schedule was certified to be complete and accurate by Fidelity Management Trust Company.