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 10/01/2014 and ending 09/30/2015

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
AMERICHEM, INC. EMPLOYEES' PENSION PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 12/01/1969

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

2000 AMERICHEM WAY
CUYAHOGA FALLS, OH 44221-3309

2b Employer Identification Number (EIN)
34-0127105

2c Plan Sponsor's telephone number
330-929-4213

2d Business code (see instructions)
326100

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.	07/14/2016	CHRISTA BATTON
	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**	301
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)**	211
a(2) Total number of active participants at the end of the plan year	**6a(2)**	202
b Retired or separated participants receiving benefits	**6b**	10
c Other retired or separated participants entitled to future benefits	**6c**	52
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	264
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	3
f Total. Add lines **6d** and **6e**.	**6f**	267
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1A 1I

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)** [X] **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)** [ ] 0 **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 SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2014

This Form is Open to Public Inspection

For calendar plan year 2014 or fiscal plan year beginning 10/01/2014 and ending 09/30/2015

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

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

A Name of plan
AMERICHEM, INC. EMPLOYEES' PENSION PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
34-0127105

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 10 Day 01 Year 2014

2 Assets:

a Market value	**2a**	4931929
b Actuarial value	**2b**	4835825

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	11	366548	366548
b For terminated vested participants	80	933979	933979
c For active participants	211	3651403	3651403
d Total	302	4951930	4951930

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	

5 Effective interest rate	**5**	6.44%
6 Target normal cost	**6**	30057

Statement by Enrolled Actuary

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

SIGN HERE

Signature of actuary

06/17/2016
Date

JOHN B. BLANKENSHIP
Type or print name of actuary

14-04180
Most recent enrollment number

CHARLES SCHWAB
Firm name

330-908-4460
Telephone number (including area code)

4150 KINROSS LAKES PARKWAY
RICHFIELD, OH 44286
Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	243128	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	243128	0
10	Interest on line 9 using prior year's actual return of 8.04%	19546	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		6960
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 6.46 %		449
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
	c Total available at beginning of current plan year to add to prefunding balance		7409
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	262674	0

Part III Funding Percentages

14	Funding target attainment percentage	14	92.35 %
15	Adjusted funding target attainment percentage	15	92.35 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	88.00 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/13/2015	100000	0			
04/15/2015	85000	0			
07/15/2015	95000	0			
10/15/2015	85000	0			
05/20/2016	18394	0			
			Totals ► 18(b)	383394	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	367162

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

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

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

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
4.99 %	6.32 %	6.99 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	65

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

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)	**31a**	30057
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	378779	337031
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	367088

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	**36**	367088
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	367162

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	74
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

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

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	**42**	
43 Excess installment acceleration amount to be carried over to future plan years	**43**	

SCHEDULE C (Form 5500)	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 10/01/2014 and ending 09/30/2015

A Name of plan
AMERICHEM, INC. EMPLOYEES' PENSION PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
34-0127105

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

CHARLES SCHWAB & CO., INC.

94-1737782

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

CHARLES SCHWAB BANK

42-1558009

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

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

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

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

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

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

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

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

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

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

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

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

SCHWAB RETIREMENT PLAN SERVICES INC

34-1479833

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 15 50	NONE	47859	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 ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

a	Name: BENJAMIN WANG	**b** EIN:	34-1479833
c	Position: ACTUARY		
d	Address: 4150 KINROSS LAKES PARKWAY RICHFIELD, OH 44286	**e** Telephone:	330-908-4580

Explanation: CHANGE DUE TO WORK REASSIGNMENT WITHIN SAME FIRM; NOT DUE TO ANY MATERIAL DISPUTES.

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 10/01/2014 and ending 09/30/2015

A Name of plan
AMERICHEM, INC. EMPLOYEES' PENSION PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
34-0127105

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	2906	3227
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	130000	103394
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	985819	374212
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3815554	4399833
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	4934279	4880666
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
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	4934279	4880666

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.

			(a) Amount	(b) Total
	Income			
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	383394	
	(B) Participants	2a(1)(B)		
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		383394
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	140619	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		140619
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-197645
c Other income	2c		31050
d Total income. Add all **income** amounts in column (b) and enter total	2d		357418
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	363172	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		363172
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)	47859	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		47859
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		411031
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-53613
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [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: BDO USA, LLP **(2)** EIN: 13-5381590

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		10000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2014

This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 10/01/2014 and ending 09/30/2015

A Name of plan
AMERICHEM, INC. EMPLOYEES' PENSION PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
34-0127105

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 42-1558009

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** 35

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):

Americhem, Inc.
Employees' Pension Plan

Financial Statements
Years Ended September 30, 2015 and 2014

The report accompanying these financial statements was issued by
BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of
BDO International Limited, a UK company limited by guarantee.

Americhem, Inc. Employees' Pension Plan

Financial Statements

Years Ended September 30, 2015 and 2014

Americhem, Inc. Employees' Pension Plan

Contents

Independent Auditor's Report 3-4

Financial Statements

Statements of Net Assets Available for Benefits as of September 30, 2015 and 2014 6

Statements of Changes in Net Assets Available for Benefits for the Years Ended September 30, 2015 and 2014 7

Notes to Financial Statements 8-14

Supplementary Information

Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of September 30, 2015 16

Schedule H, Line 4j - Schedule of Reportable Transactions as of September 30, 2015 17

Tel: 440-248-8787
Fax: 440-248-0841
www.bdo.com

32125 Solon Road
Cleveland, OH 44139

Independent Auditor's Report

To the Administrative Committee
Americhem, Inc. Employees' Pension Plan
Cuyahoga Falls, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Americhem, Inc. Employees' Pension Plan (the Plan), which comprise the statements of net assets available for benefits as of September 30, 2015 and 2014, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Charles Schwab Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of September 30, 2015 and 2014, and for the years then ended, that the information provided to the plan administrator by the trustee is complete and accurate.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Disclaimer of Opinion

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

Other Matter – Supplemental Schedules

The supplemental Schedules of Assets (Held at End of Year) and Reportable Transactions as of and for the year ended September 30, 2015 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are 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 these supplemental schedules.

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 schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, 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.

BDO USA, LLP

Cleveland, Ohio
July 8, 2016

Financial Statements

Americhem, Inc. Employees' Pension Plan

Statements of Net Assets Available for Benefits

September 30,	**2015**	2014
Assets		
Investments, at fair value	**$ 4,774,045**	$ 4,801,373
Cash	**3,227**	2,906
Employer receivable	**103,394**	130,000
Net Assets Available for Benefits	**$ 4,880,666**	$ 4,934,279

See accompanying notes to financial statements.

Americhem, Inc. Employees' Pension Plan

Statements of Changes in Net Assets Available for Benefits

Year ended September 30,	**2015**	2014
Additions to Net Assets Attributed to:		
Net (depreciation) appreciation in fair value of investments	**$ (197,645)**	$ 237,626
Other income, interest and dividends	**171,669**	139,837
Net (Decrease) Increase	**(25,976)**	377,463
Employer's contributions	**383,394**	416,000
	357,418	793,463
Deductions from Net Assets Attributed to:		
Benefits paid to participants	**363,172**	437,579
Administrative and other expenses	**47,859**	30,057
	411,031	467,636
Net (Decrease) Increase	**(53,613)**	325,827
Net Assets Available for Benefits, beginning of year	**4,934,279**	4,608,452
Net Assets Available for Benefits, end of year	**$ 4,880,666**	$ 4,934,279

See accompanying notes to financial statements.

1. Plan description

General

The Americhem, Inc. Employees' Pension Plan (Plan), a defined benefit plan, was established to provide retirement benefits for eligible employees of Americhem, Inc. (the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective September 30, 2007, the Company froze all benefit accruals under the Plan and all active employees participating in the Plan became 100% vested. Benefits are payable upon retirement, termination, disability or death. For more complete information regarding the general provisions of the Plan, including the benefits available and vesting provisions, participants should refer to the Plan agreement.

Administration

The Plan is administered by the Company or persons appointed by the Company. The administrator has the responsibility for interpreting the Plan and authorizing disbursements. Charles Schwab Trust Company (Charles Schwab or trustee) receives and holds Plan assets and remits benefits to eligible participants as provided by the Plan.

Effective October 1, 2015, Plan management changed the trustee from Charles Schwab Trust Company to FirstMerit Bank, N.A. and changed the actuary from Charles Schwab Trust Company to Findley Davies.

Contributions

The Company makes contributions which meet or exceed the minimum funding required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA and the Internal Revenue Code.

Plan termination

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth by ERISA. In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

A. Vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC), a U.S. Government agency, up to the applicable limitations
B. All other vested benefits (that is, vested benefits not insured by the PBGC)
C. All nonvested benefits

2. Summary of significant accounting policies

Basis of presentation

The accompanying financial statements have been prepared on an accrual basis in accordance with accounting principles generally accepted in the United States of America (GAAP).

Valuation of investments

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

Benefit distributions

Benefit distributions are recorded when paid to participants.

Expenses of the Plan

During the Plan years ended September 30, 2015 and 2014, the Plan incurred $47,859 and $30,057 respectively, in investment advisory expenses and administrative expenses for the trustee's services. Certain other administrative expenses of the Plan are paid by the Company and not reimbursed by the Plan.

Use of estimates

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities, the reported amounts of additions to and deductions from net assets during the reporting period, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Risks and uncertainties

Plan contributions and the actuarial present value of accumulated plan benefits are prepared based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Additionally, the Plan's investment securities are exposed to various risks, such as interest rate and market fluctuations. Due to the level of risk associated with certain investment securities, as well as the level of uncertainty related to changes in the value of the investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect the amounts reported in the financial statements.

Recent accounting pronouncements

In July 2015, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2015-12, Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient. The amendments in this update (1) require a pension plan to use contract value as the only measure for fully benefit-responsive investment contracts, (2) simplify and increase the effectiveness of the investment disclosure requirements for employee benefit plans, and (3) provide benefit plans with a measurement-date practical expedient for measuring plan assets similar to the practical expedient provided to employers in ASU 2015-04, Practical Expedient for the Measurement Date of an Employer's Defined Benefit Obligation and Plan Assets. The amendments in this update are effective for fiscal years beginning after December 15, 2015. Early adoption is permitted. Upon adoption, the amendments in Part I and Part II shall be applied retrospectively to all periods presented, while the amendments in Part III shall be applied prospectively. The Plan has chosen to adopt Parts I and II early, effective for the fiscal 2015 Plan year. Part III is not applicable to the Plan. The adoption of ASU 2015-12 did not have a material impact on the Plan's financial statements.

Evaluation of subsequent events

The Plan has evaluated subsequent events through July 8, 2016, which is the date the financial statements were available to be issued, and has determined that there were no subsequent events that have occurred through that date that have not already been reflected in the financial statements and/or disclosed in the notes.

3. Fair value measurements

The Plan follows the provisions of *Fair Value Measurements and Disclosures*, which defines fair value and provides guidance for measuring fair value and expands disclosures about fair value measurements. *Fair Value Measurements and Disclosures* does not require any new fair value measurements, but rather applies to all other accounting pronouncements that require or permit fair value measurements.

Fair Value Measurements and Disclosures establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobserved inputs (Level 3 measurements).

The three levels of the fair value hierarchy are described below:

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

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;

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

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

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurements.

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

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodologies used at September 30, 2015 and 2014.

Registered investment companies: Valued at the daily closing price as reported by the fund. Registered investment company securities held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The registered investment company securities held by the Plan are deemed to be actively traded.

Money market funds: Valued at the closing price reported on the active market on which the individual securities are traded.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of September 30, 2015:

	Fair Value Measurements at Reporting Date Using			
	Level 1	**Level 2**	**Level 3**	**Total**
Registered investment companies	**$ 4,399,833**	**$ -**	**$ -**	**$ 4,399,833**
Money market funds	**374,212**	**-**	**-**	**374,212**
Balance at September 30, 2015	**$ 4,774,045**	**$ -**	**$ -**	**$ 4,774,045**

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of September 30, 2014:

	Fair Value Measurements at Reporting Date Using			
	Level 1	Level 2	Level 3	Total
Registered investment companies	$ 3,815,554	$ -	$ -	$ 3,815,554
Money market funds	985,819	-	-	985,819
Balance at September 30, 2014	$ 4,801,373	$ -	$ -	$ 4,801,373

4. Actuarial present value of accumulated plan benefits

Accumulated plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service rendered by employees. Accumulated plan benefits include benefits expected to be paid to (i) retired or terminated employees or their beneficiaries, (ii) beneficiaries of employees who have died, and (iii) present employees or their beneficiaries. Benefits payable under all circumstances are included to the extent that they are deemed attributable to employee service rendered up to the valuation date.

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

The more significant assumptions used by the actuary in determining the actuarial present value of accumulated plan benefits at October 1, 2014 and October 1, 2013 (the date of the most recent valuations), and the Company's annual contributions are as follows:

	October 1,	
	2014	2013
Actuarial cost method	**Projected unit credit**	Projected unit credit
Discount rate	**4.13% per annum**	4.28% per annum
Rate of return on assets	**7.00% per annum**	7.00% per annum
Annual rate of salary increase	**N/A**	N/A
Life expectancy of participants	**SOA RP-2014 Adjusted to 2006 Total Dataset Mortality with Scale MP-2015 and 2014 Applicable Mortality Table (Lump Sum)**	IRS 2013 Static Mortality Table and 2013 Applicable Mortality Table (Lump Sum)
Normal retirement age	**Age 65**	Age 65

The actuarially computed value of accumulated plan benefits at the beginning of the Plan years (the date of the most recent valuations) are as follows:

	October 1,	
	2014	2013
Present value of accumulated plan benefits		
Vested benefits:		
Participants currently receiving payments	**$ 361,803**	$ 246,657
Other participants	**4,336,876**	4,369,709
	4,698,679	4,616,366
Nonvested benefits	**-**	-
Total present value of accumulated plan benefits	**$ 4,698,679**	$ 4,616,366

The changes in accumulated plan benefits for the fiscal years are as follows:

	October 1,	
	2014	2013
Actuarial present value of accumulated plan benefits, beginning of fiscal year	**$ 4,616,366**	$ 4,879,590
Increase (decrease) during the period attributable to:		
Benefits accumulated and actuarial (losses) gains	**136,777**	(585,001)
Increase for interest due to the decrease in the discount period	**322,261**	340,613
Benefits paid	**(437,579)**	(27,374)
Change in actuarial assumptions	**60,854**	8,538
Actuarial present value of accumulated plan benefits, end of fiscal year	**$ 4,698,679**	$ 4,616,366

5. Investments (unaudited)

All investment information disclosed in the accompanying financial statements and supplemental schedules, including investments held at September 30, 2015 and 2014, and the net appreciation (depreciation) in fair value of investments and other income, interest and dividends for the years ended September 30, 2015 and 2014, were obtained or derived from information supplied to the plan administrator and certified as complete and accurate by the trustee of the Plan, Charles Schwab.

6. Tax status of the Plan

The Internal Revenue Service has determined and informed the Plan by a letter dated June 16, 2005, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the plan administrator and the Plan's tax counsel believe that the Plan is

designed and is currently being operated in compliance with the applicable requirements of the IRC.

Accounting principles require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the tax authorities. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of September 30, 2015 and 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

7. Parties-in-interest transactions

Certain plan investments are shares of mutual funds managed by Charles Schwab, the trustee of the Plan. Transactions within these funds are allowable party-in-interest transactions under Section 408 of ERISA.

Supplementary Information

Americhem, Inc. Employees' Pension Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: # 34-0127105
PLAN NO: 001

September 30, 2015

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment (including maturity date, rate of interest, collateral, par or maturity	(d) Cost	(e) Current Value at September 30, 2015
*	Schwab Value Advantage Money Fund	Money market funds	**$ 374,212**	**$ 374,212**
	MassMutual SLCT Midcap Gwth EQ II R5	Registered investment companies	**307,684**	**280,459**
*	Schwab S&P 500 Index Fund - Select S	Registered investment companies	**940,383**	**1,297,046**
	Hartford International Opp HLS IA	Registered investment companies	**466,933**	**425,555**
	American Funds Europacific Growth R6	Registered investment companies	**389,529**	**415,310**
	Metropolitan West Total Return I	Registered investment companies	**1,551,907**	**1,544,771**
	Ridgeworth Mid Cap Value - Eq I	Registered investment companies	**270,689**	**252,467**
	Prudential Jennison Small Co CL Z	Registered investment companies	**75,006**	**89,070**
	Victory Sycamore Small Company Oppty - CL I	Registered investment companies	**91,408**	**95,155**
	Total Investments		**$ 4,467,751**	**$ 4,774,045**

* Indicates party-in-interest to the Plan

See accompanying notes to the financial statements.

Americhem, Inc. Employees' Pension Plan

Schedule H, Line 4j - Schedule of Reportable Transactions

EIN: # 34-0127105
PLAN NO: 001

September 30, 2015

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Assets on Transaction Date	(i) Net Gain or Loss
Mass Mutual	Massmutual SLCT Midcap Gwth EQ II R5							
	15,054 units Purchased	307,684	N/A	N/A	N/A	307,684	307,684	-
	0 units Sold	N/A	N/A	N/A	N/A	N/A	N/A	-
* Charles Schwab Trust Company	Schwab S&P 500 Index Fund - Select S							
	9,048 units Purchased	296,774	N/A	N/A	N/A	296,774	296,774	-
	3,765 units Sold	N/A	122,500	N/A	N/A	81,870	122,500	40,630
* Charles Schwab Trust Company	Schwab Value Advantage Money Fund							
	574,746 units Purchased	574,746	N/A	N/A	N/A	574,746	574,746	-
	1,186,353 units Sold	N/A	1,186,353	N/A	N/A	1,186,353	1,186,353	-
Metropolitan West Total Return Bond Fund Class Institutional	Metropolitan West Total Return I							
	142,638 units Purchased	1,551,907	N/A	N/A	N/A	1,551,907	1,551,907	-
	0 units Sold	N/A	N/A	N/A	N/A	N/A	N/A	-
PIMCO Investments LLC	PIMCO Total Return Instl Class							
	2,060 units Purchased	22,533	N/A	N/A	N/A	22,533	22,533	-
	117,206 units Sold	N/A	1,282,230	N/A	N/A	1,305,686	1,282,230	(23,456)
Morgan Stanley Institutional Fund Trust Mid Cap Growth Portfolio Class 1	Morgan Stanley MID CAP GR I							
	2,339 units Purchased	94,189	N/A	N/A	N/A	94,189	94,189	-
	7,273 units Sold	N/A	300,007	N/A	N/A	255,177	300,007	44,830

* Indicates party-in-interest to the Plan

See accompanying notes to the financial statements.

Schedule SB, Line 26 - Schedule of Active Participant Data
EIN/Plan No 34 - 0127105 / 001

Age versus Service Scatter for Active Plan Participants:

	under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	over 40	Total
under 25	-	-	-	-	-	-	-	-	-	-	-
25 to 29	-	-	1	-	-	-	-	-	-	-	1
30 to 34	-	-	3	1	-	-	-	-	-	-	4
35 to 39	-	-	2	8	6	-	-	-	-	-	16
40 to 44	-	-	2	13	13	7	1	-	-	-	36
45 to 49	-	-	4	5	8	24	5	-	-	-	46
50 to 54	-	-	4	6	6	10	13	4	-	-	43
55 to 59	-	-	2	5	4	5	11	8	8	-	43
60 to 64	-	-	-	3	2	4	-	2	3	2	16
65 to 69	-	-	-	3	-	-	-	-	-	2	5
over 70	-	-	-	-	-	-	-	-	-	1	1
Total	-	-	18	44	39	50	30	14	11	5	211

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
EIN/Plan No 34 - 0127105 / 001

A summary of the actuarial methods used in the valuation is presented below:

Cost Method – The actuarial cost method used in this report for determining ERISA contributions is the unit credit method as defined by the Pension Protection Act of 2006. For ASC 960, the actuarial cost method used in this report is the unit credit method as defined by ASC 960.

Asset Method – Valuation Assets are based on the "Averaging Method", as outlined by the IRS Notice 2009-22, including adjustment for expected earnings for the last two years. The averaging is over the two years prior to the valuation date. For ASC 960, the Market Value of Assets represents the Market Value of Assets plus non-discounted receivable contributions.

A summary of the actuarial assumptions used in the valuation is presented below:

Investment Return - ASC 960, the assumed discount rate is 7.00% for 10/1/2014. For ERISA contribution requirements, the assumed discount rates on benefits paid in the future are based on the October 2014 PPA Segments rates:

Funding Target Discount Rates –

The assumed discount rates on benefits paid in the future are based on PPA Segment rates provided through MAP 21 relief regulation:

Segment	Rate	Applicable to benefit payments expected:
1	4.99%	During first 5 years from the valuation date.
2	6.32%	During years 6-20 from the valuation date.
3	6.99%	During years 21 and beyond from the valuation date.

The Effective Rate is the equivalent single interest rate that would result in the same funding target, and is 6.44% for 2014. For the 2013 valuation, the October 2013 PPA Segment rates reflecting the funding reliefs under MAP 21 were used (Effective Rate of 6.46%) for minimum funding purposes.

Different interest rates were used in developing liabilities associated with the Maximum Tax Deductible Contribution. The interest rates that were used for the Maximum Tax Deductible contribution calculations were as follows:

Segment	Rate	Applicable to benefit payments expected:
1	1.17%	During first 5 years from the valuation date.
2	4.07%	During years 6-20 from the valuation date.
3	5.17%	During years 21 and beyond from the valuation date.

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
EIN/Plan No 34 - 0127105 / 001

Mortality for Lump Sums – The 2014 "applicable mortality" as defined under IRS Code 417(e).

Mortality for Active and Non - Disabled Inactive Participants – The 2014 IRS Static Mortality Table.

Retirement Decrement – All those not in pay status are assumed to retire upon attainment of Normal Retirement Date or on the valuation date if greater.

Expense Load – Administration fees of $30,057 are expected to be paid from the invested plan assets.

Annual Increase Rates (where applicable):

- Salary	n/a
- Maximum Compensation Limits	n/a
- Maximum Benefit Limits	n/a
- Social Security Wage Base	n/a

Termination Decrements – The 2003 SOA Turnover Table is used.

Disablement Decrements – None

Percent Married - 65% of employees are assumed to be married.

Age of Spouse – Males are 3 years older than females.

Form of Payment – All participants are assumed to elect annuities.

Americhem, Inc. Employees' Pension Plan

Schedule H, Line 4j - Schedule of Reportable Transactions

EIN: # 34-0127105
PLAN NO: 001

September 30, 2015

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Assets on Transaction Date	(i) Net Gain or Loss
Mass Mutual	Massmutual SLCT Midcap Gwth EQ II R5							
	15,054 units Purchased	307,684	N/A	N/A	N/A	307,684	307,684	-
	0 units Sold	N/A	N/A	N/A	N/A	N/A	N/A	-
* Charles Schwab Trust Company	Schwab S&P 500 Index Fund - Select S							
	9,048 units Purchased	296,774	N/A	N/A	N/A	296,774	296,774	-
	3,765 units Sold	N/A	122,500	N/A	N/A	81,870	122,500	40,630
* Charles Schwab Trust Company	Schwab Value Advantage Money Fund							
	574,746 units Purchased	574,746	N/A	N/A	N/A	574,746	574,746	-
	1,186,353 units Sold	N/A	1,186,353	N/A	N/A	1,186,353	1,186,353	-
Metropolitan West Total Return Bond Fund Class Institutional	Metropolitan West Total Return I							
	142,638 units Purchased	1,551,907	N/A	N/A	N/A	1,551,907	1,551,907	-
	0 units Sold	N/A	N/A	N/A	N/A	N/A	N/A	-
PIMCO Investments LLC	PIMCO Total Return Instl Class							
	2,060 units Purchased	22,533	N/A	N/A	N/A	22,533	22,533	-
	117,206 units Sold	N/A	1,282,230	N/A	N/A	1,305,686	1,282,230	(23,456)
Morgan Stanley Institutional Fund Trust Mid Cap Growth Portfolio Class 1	Morgan Stanley MID CAP GR I							
	2,339 units Purchased	94,189	N/A	N/A	N/A	94,189	94,189	-
	7,273 units Sold	N/A	300,007	N/A	N/A	255,177	300,007	44,830

* Indicates party-in-interest to the Plan

See accompanying notes to the financial statements.

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2014

This Form is Open to Public Inspection

For calendar plan year 2014 or fiscal plan year beginning 10/01/2014 and ending 09/30/2015

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

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

A Name of plan
AMERICHEM, INC. EMPLOYEES' PENSION PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
34-0127105

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 10 Day 01 Year 2014

2 Assets:

a Market value	**2a**	4,931,929
b Actuarial value	**2b**	4,835,825

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	11	366,548	366,548
b For terminated vested participants	80	933,979	933,979
c For active participants	211	3,651,403	3,651,403
d Total	302	4,951,930	4,951,930

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	
5 Effective interest rate	**5**	6.44%
6 Target normal cost	**6**	30,057

Statement by Enrolled Actuary

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

SIGN HERE

John B. Blankenship
Signature of actuary

6/17/2016
Date

JOHN B. BLANKENSHIP
Type or print name of actuary

1404180
Most recent enrollment number

CHARLES SCHWAB
Firm name

330-908-4460
Telephone number (including area code)

4150 KINROSS LAKES PARKWAY
RICHFIELD OH 44286
Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	243,128	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	243,128	0
10	Interest on line 9 using prior year's actual return of 8.04%	19,546	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		6,960
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 6.40%		449
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		7,409
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	262,674	0

Part III Funding Percentages

14	Funding target attainment percentage	14	92.35%
15	Adjusted funding target attainment percentage	15	92.35%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	88.00%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/13/2015	100,000	0			
04/15/2015	85,000	0			
07/15/2015	95,000	0			
10/15/2015	85,000	0			
05/20/2016	18,394	0			
			Totals ► 18(b)	383,394	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	367,162

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

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

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

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
4.99%	6.32%	6.99%	

b Applicable month (enter code)	21b	0
22 Weighted average retirement age	22	65

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

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)	31a	30,057
b Excess assets, if applicable, but not greater than line 31a	31b	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	378,779	337,031
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	367,088

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	36	367,088
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	367,162
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	38a	74
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40 Unpaid minimum required contributions for all years	40	0

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

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	42	
43 Excess installment acceleration amount to be carried over to future plan years	43	

Schedule SB, Line 22 - Description of Weighted Average Retirement Age
EIN/Plan No 34 - 0127105 / 001

All those not in pay status are assumed to retire upon attainment of Normal Retirement Date or on the valuation date if greater

Schedule SB, line 19 - Discounted Employer Contributions
EIN/Plan No 34 - 0127105 / 001

Val Date	10/01/2014
Effective Rate	6.44%
Increased Rate for Late Quarterly Installment	N/A

Contribution Date	Contribution Due Date	Contribution Amount	Discounted Contribution Amount	Plan Year to Which the contribution is Applied
01/13/2015	01/15/2015	$ 100,000	$ 98,237	2014
04/15/2015	04/15/2015	$ 85,000	$ 82,199	2014
07/15/2015	07/15/2015	$ 95,000	$ 90,451	2014
10/15/2015	10/15/2015	$ 85,000	$ 79,666	2014
05/20/2016	6/15/2016	$ 18,394	$ 16,609	2014
Total		$ 383,394	$ 367,162	

Schedule SB, Part V - Summary of Plan Provisions
EIN/Plan No 34 - 0127105 / 001

A summary of the major plan provisions used in the valuation is presented below:

Plan effective date – The Americhem, Inc. Employees' Pension Plan was established December 1, 1969.

Participation Date – No Employee not already a participant on or prior to September 30, 2007 or hired/rehired after September 30, 2007 shall become a participant after September 30, 2007.

Definitions:

Accrued Benefit – Accrued benefits were provided based on plan formulas in effect on September 30, 2007.

Vesting – All participants were fully vested in the benefits earned as of September 30, 2007.

Year of Service – No further service will be earned after September 30, 2007.

Compensation – No compensation earned after September 30, 2007 is considered.

Average Monthly Compensation – The average as of September 30, 2007 is the average used in the Accrued Benefit calculation.

Covered Compensation – The average of Social Security Taxable Wage Base for 35 years ending with Social Security Normal Retirement Age based on September 30, 2007 levels.

Normal Retirement Date (NRD) – The first of the month coincident with or next following age 65.

Early Retirement Date (NRD) – The first of the month coincident with or next following age 55 with 15 Years of Service.

Eligibility for Benefits –

Normal Retirement:	Retirement from active service on NRD.
Early Retirement:	Retirement from active service on ERD
Deferred Vested:	Termination, for reasons other than death, disability or retirement, after becoming vested.
Preretirement Spouse Benefit:	Death while eligible for benefits.

Schedule SB, Part V - Summary of Plan Provisions
EIN/Plan No 34 - 0127105 / 001

Monthly Benefits Paid Upon the Following Events –

Normal Retirement Benefit (NRB):	Payable at NRD based on Accrued Benefit.
Early Retirement Benefit:	Payable at ERD based on Accrued Benefit reduced using Actuarial Equivalence.
Termination with Deferred Vested Benefit:	Generally, payable at NRD based on Accrued Benefit. However, the plan offers lump sums which make this benefit immediately available based on Actuarial Equivalence reductions.
Death Benefits (Pre-Retirement)	Surviving spouse will receive a monthly benefit equal to the retirement income such survivor would have received had the participant lived until the benefit commencement date, elected the Qualified Joint and Survivor Annuity, and died.

Forms of Benefit –

Normal Form of Payment:	The normal form of payment is - the 120 Months Certain and Life Annuity option for single participants - a 50% Qualified Joint and Survivor Annuity option for married participants
Optional Form of Payments:	Optional forms are as follows: - a Single Life Annuity - 60, or 120 Months Certain and Life Annuity - a 50%, 75% and 100% Contingent Annuity - a Social Security Level Annuity - a Lump Sum

Benefit Limitations –

Maximum on Benefits and Pay:	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code.

Americhem, Inc. Employees' Pension Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: # 34-0127105
PLAN NO: 001

September 30, 2015

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment (including maturity date, rate of interest, collateral, par or maturity	(d) Cost	(e) Current Value at September 30, 2015
*	Schwab Value Advantage Money Fund	Money market funds	**$ 374,212**	**$ 374,212**
	MassMutual SLCT Midcap Gwth EQ II R5	Registered investment companies	**307,684**	**280,459**
*	Schwab S&P 500 Index Fund - Select S	Registered investment companies	**940,383**	**1,297,046**
	Hartford International Opp HLS IA	Registered investment companies	**466,933**	**425,555**
	American Funds Europacific Growth R6	Registered investment companies	**389,529**	**415,310**
	Metropolitan West Total Return I	Registered investment companies	**1,551,907**	**1,544,771**
	Ridgeworth Mid Cap Value - Eq I	Registered investment companies	**270,689**	**252,467**
	Prudential Jennison Small Co CL Z	Registered investment companies	**75,006**	**89,070**
	Victory Sycamore Small Company Oppty - CL I	Registered investment companies	**91,408**	**95,155**
	Total Investments		**$ 4,467,751**	**$ 4,774,045**

* Indicates party-in-interest to the Plan

See accompanying notes to the financial statements.

Schedule SB, line 32 - Schedule of Amortization Bases
EIN/Plan No 34 - 0127105 / 001

SHORTFALL AMORTIZATION CHARGES

Date Established	Annual Installment	Years Remaining	Balance Outstanding[1]
10/01/2008	0	1	0
10/01/2009	360,527	2	703,919
10/01/2010	38,911	3	111,273
10/01/2011	132,815	4	494,571
10/01/2012	(155,943)	5	(709,038)
10/01/2013	(18,420)	6	(97,310)
Total for bases existing prior to the valuation date	357,890		503,415
10/01/2014	(20,859)	7	(124,636)
Total for all bases	337,031		378,779

[1] The balance outstanding for each installment is based on the present value using the PPA segment rates (4.99% for installments to be made during the next 5 years and 6.32% for the installments to be made during the following 2 years.).