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
MESSER INC. EMPLOYEE STOCK OWNERSHIP PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1985

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

5158 FISHWICK DR
CINCINNATI, OH 45216-2216

2b Employer Identification Number (EIN)
20-1963972

2c Plan Sponsor's telephone number
513-242-1541

2d Business code (see instructions)
236200

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	PAUL HITTER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/14/2016	PAUL HITTER
	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**	549
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)**	509
a(2) Total number of active participants at the end of the plan year	**6a(2)**	509
b Retired or separated participants receiving benefits	**6b**	11
c Other retired or separated participants entitled to future benefits	**6c**	61
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	581
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	581
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	571
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	10
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:
2I 2P 2Q 3I

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

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

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

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] ___ **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2014** **This Form is Open to Public Inspection.**

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

A Name of plan
MESSER INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
20-1963972

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

PNC

25-1211909

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

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

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

ALIX PARTNERS

38-3637158

(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?
34 50	VALUATION SERVICES	44783	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(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?
13 50 64	CONTRACT ADMINISTRATOR	29445	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

PNC CUSTODIAN

25-1211909

(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?
19 51 57	CUSTODIAN	35968	Yes [ ] No [X]	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)

EAGLE CAPITAL MGMT

22-3361201

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 51	INVESTMENT ADVISORY	65560	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

DANA INVESTMENT ADVISORS

39-1512278

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 51	INVESTMENT ADVISORY	45220	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

FIDUCIARY MGMT

39-1346018

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 51	INVESTMENT ADVISORY	30392	Yes [ ] No [X]	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)

SAWGRASS ASSET MGMT

59-3488505

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 51	INVESTMENT ADVISORY	24436	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

CROWE

35-0921680

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 65	ACCOUNTANT	19975	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

THE BOGDAHN GROUP

59-3676225

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 51	INVESTMENT ADVISORY	26250	Yes [ ] No [X]	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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2014

This Form is Open to Public Inspection

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

A Name of plan
MESSER INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
20-1963972

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	700000
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	193549	73959
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1248188	1785598
(2) U.S. Government securities	1c(2)	5417616	5444722
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	6330439	7767188
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	22029912	22378806
(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)	11984693	12602693
(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)	123924634	146856520
(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	171129031	197609486
Liabilities			
g Benefit claims payable	1g	0	
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	
j Other liabilities	1j	13379330	13000179
k Total liabilities (add all amounts in lines 1g through1j)	1k	13379330	13000179
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	157749701	184609307

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	1707014	
(B) Participants	2a(1)(B)	0	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1707014
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	625	
(B) U.S. Government securities	2b(1)(B)	63047	
(C) Corporate debt instruments	2b(1)(C)	201626	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	15817	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		281115
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	423917	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	250542	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		674459
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	19922191	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		19922191

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		2048250
c Other income	2c		7655225
d Total income. Add all **income** amounts in column (b) and enter total	2d		32288254
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1434560	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		1434560
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		627480
i Administrative expenses: (1) Professional fees	2i(1)	21226	
(2) Contract administrator fees	2i(2)	68464	
(3) Investment advisory and management fees	2i(3)	243353	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		333043
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2395083
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		29893171
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		3033565

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

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

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

(1) Name: CROWE HORWATH **(2)** EIN: 35-0921680

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	0
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	0

			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	0
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	0
e	Was this plan covered by a fidelity bond?	4e	X		1000000
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)
MESSER CONSTRUCTION 401(K) SAVINGS PLAN	31-0740877	003

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
MESSER INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
20-1963972

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): 42-0127290

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MESSER INC. EMPLOYEE STOCK OWNERSHIP PLAN

FINANCIAL STATEMENTS

September 30, 2015 and 2014

MESSER INC. EMPLOYEE STOCK OWNERSHIP PLAN

FINANCIAL STATEMENTS
September 30, 2015 and 2014

CONTENTS

INDEPENDENT AUDITOR'S REPORT 1

FINANCIAL STATEMENTS

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS 3

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS 4

NOTES TO FINANCIAL STATEMENTS 5

SUPPLEMENTAL SCHEDULE

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) 17

Crowe Horwath LLP
Independent Member Crowe Horwath International

INDEPENDENT AUDITOR'S REPORT

Messer Inc. Employee Stock Ownership Plan Trustees
and Participants:

Report on the Financial Statements

We have audited the accompanying financial statements of Messer Inc. Employee Stock Ownership 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 our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

(Continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Messer Inc. Employee Stock Ownership Plan as of September 30, 2015 and 2014, and the changes in net assets available for benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements include common stock of Messer Inc. amounting to $146,856,520 (80% of net assets available for benefits) and $123,924,634 (79% of net assets available for benefits), respectively, which values have been approved by the Board of Trustees assisted by an independent appraisal in the absence of readily attainable market values. We have audited the procedures used by the Board of Trustees in arriving at its estimate of the fair value of securities and have tested underlying documentation, and in the circumstances, we believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our overall opinion. Our opinion is not modified with respect to this matter.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The information included in the supplemental schedule, Schedule H, Line 4i- Schedule of Assets (Held At End Of Year) is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Crowe Horwath LLP

Crowe Horwath LLP

Indianapolis, Indiana
July 13, 2016

MESSER INC. EMPLOYEE STOCK OWNERSHIP PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
September 30, 2015 and 2014

	2015			2014		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
ASSETS:						
Investments — at fair value:						
Cash and cash equivalents	$ 1,785,598	$ -	$ 1,785,598	$ 1,248,188	$ -	$ 1,248,188
Corporate bonds	7,767,188	-	7,767,188	6,330,439	-	6,330,439
U.S. government securities	5,444,722	-	5,444,722	5,417,616	-	5,417,616
Corporate common stocks	22,378,806	-	22,378,806	22,167,047	-	22,167,047
International equity growth mutual fund	6,858,422	-	6,858,422	6,291,853	-	6,291,853
Mutual fixed income funds	5,744,271	-	5,744,271	5,692,840	-	5,692,840
Messer Inc. common stock	28,724,529	-	28,724,529	24,239,147	-	24,239,147
Messer Inc. common (leveraged) stock	97,822,461	20,309,530	118,131,991	81,218,323	18,467,164	99,685,487
Total investments	176,525,997	20,309,530	196,835,527	152,605,453	18,467,164	171,072,617
Receivables:						
Contribution receivable	700,000	-	700,000	-	-	-
Accrued interest income	73,959	-	73,959	56,414	-	56,414
Total assets	177,299,956	20,309,530	197,609,486	152,661,867	18,467,164	171,129,031
LIABILITIES						
Notes payable	-	(13,000,179)	(13,000,179)	-	(13,379,330)	(13,379,330)
Total liabilities	-	(13,000,179)	(13,000,179)	-	(13,379,330)	(13,379,330)
NET ASSETS AVAILABLE FOR BENEFITS	$ 177,299,956	$ 7,309,351	$ 184,609,307	$ 152,661,867	$ 5,087,834	$ 157,749,701

See accompanying notes to financial statements.

MESSER INC. EMPLOYEE STOCK OWNERSHIP PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year ended September 30, 2015 and 2014

	2015			2014		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
ADDITIONS:						
Contributions — employer contributions	$ 700,383	$ 1,006,631	$ 1,707,014	$ -	$ 795,668	$ 795,668
Allocation of Messer Inc. common stock of 3,699 and 8,350 shares, respectively	1,574,928	-	1,574,928	2,999,873	-	2,999,873
Investment income:						
Interest and dividends	955,574	-	955,574	758,810	-	758,810
Dividends on common stock of Messer Inc.	7,655,225	-	7,655,225	6,300,894	-	6,300,894
Net appreciation in market value of fixed income investments	(27,399)	-	(27,399)	-	-	-
Net appreciation in market value of equity investments	(934,046)	-	(934,046)	(961,446)	-	-
Net appreciation in market value of Messer Inc. Common stock	19,514,593	3,417,294	22,931,887	16,905,472	2,835,906	19,741,378
Investment fees	(243,353)	-	(243,353)	(229,720)	-	(229,720)
Net investment income	26,920,594	3,417,294	30,337,888	23,735,456	2,835,901	26,571,362
Total additions	29,195,905	4,423,925	33,619,830	26,735,329	3,631,574	30,366,903
DEDUCTIONS						
Interest expense	-	(627,480)	(627,480)	-	(592,497)	(592,497)
Plan expenses	(89,691)	-	(89,691)	(78,454)	-	(78,454)
Benefits paid to participants	(1,434,560)	-	(1,434,560)	(8,506,859)	-	(8,506,859)
Transfer to Messer Construction Co. 401(k) Savings Plan (see Note 1)	(3,033,565)	-	(3,033,565)	(1,870,144)	-	(1,870,144)
Allocation of Messer Inc. common stock of 3,699 and 8,350 shares, respectively	-	(1,574,928)	(1,574,928)	-	(2,999,873)	(2,999,873)
Total deductions	(4,557,816)	(2,202,408)	(6,760,224)	(10,455,457)	(3,592,370)	(14,047,827)
Increase (decrease) in net assets	24,638,089	2,221,517	26,859,606	16,279,872	39,204	16,319,076
NET ASSETS AVAILABLE FOR BENEFITS						
Beginning of year	152,661,867	5,087,834	157,749,701	136,381,995	5,048,630	141,430,625
End of year	$ 177,299,956	$ 7,309,351	$ 184,609,307	$ 152,661,867	$ 5,087,834	$ 157,749,701

See accompanying notes to financial statements.

NOTE 1 - DESCRIPTION OF THE PLAN

The following description of the Messer Inc. Employee Stock Ownership Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan Document for more complete information.

General: Effective December 29, 1989, the Frank Messer & Sons Construction Co. Profit-Sharing Plan was amended and restated as an Employee Stock Ownership Plan and was renamed the Frank Messer & Sons Construction Co. Employee Stock Ownership Plan. On January 17, 1990, the Frank Messer & Sons Construction Co. Employee Stock Ownership Plan acquired certain of the outstanding common and preferred stock of Frank Messer & Sons Construction Co. using cash in the Plan and proceeds of the bank financing. The Frank Messer & Sons Construction Co. Employee Stock Ownership Plan was amended during fiscal 2003, and renamed the Messer Construction Co. Employee Stock Ownership Plan. In November 2004, the Board of Directors approved a reorganization of the entity previously known as Messer Construction Co. effective January 1, 2005. As a result of the reorganization, a new parent corporation was created and called Messer, Inc. (the "Company"). The parent's subsidiaries became the previous Messer Construction Co. and a new subsidiary, which is also wholly owned by the parent, Messer Financial Services, LLC. As a result, the Plan was renamed during 2005 to the Messer, Inc. Employee Stock Ownership Plan. On June 26, 2014 Messer Inc. created the wholly owned subsidiary, Messer Capital Management, LLC, which became the parent company to Messer Construction Co.

The common stock not referred to as leveraged in the accompanying financial statements represents stock not acquired through borrowed funds.

The Plan has borrowed funds to acquire certain shares of the Company's stock referred to as common (leveraged) stock (see Note 4). This borrowing is to be repaid over an original period of thirty years. As the Plan makes each payment of principal and interest, an appropriate percentage of stock will be allocated to eligible employees' accounts in accordance with applicable regulations under the Internal Revenue Code. These borrowings are secured by, among other collateral, the Company's shares unallocated to the participants. The lender has no rights against shares once they are allocated under the Plan. Accordingly, the financial statements of the Plan for the years ended September 30, 2015 and 2014, present separately the assets and liabilities and changes therein pertaining to:

- The accounts of employees with vested and unvested rights in allocated stock (Allocated)
- Stock not yet allocated to participants (Unallocated)

The Plan is a noncontributory plan which allows eligible employees of the Company to become beneficiaries of the Trust that holds common stock of the Company. Employees of Messer Construction Co., excluding hourly employees, co-op students, officers performing under personal services contracts, constructability advisors, leased employees, and employees covered by a collective bargaining agreement, become eligible participants after attaining age 21 and completing one year or 1,000 hours of service. Company contributions are made at the discretion of its Board of Directors within limitations stipulated by the Plan.

The Plan is administered by a committee and trustees appointed by the Company board.

Plan Year: The Plan year is the twelve months beginning October 1 and ending September 30.

(Continued)

NOTE 1 - DESCRIPTION OF THE PLAN (Continued)

Contributions: The Plan is funded through dividends and discretionary contributions made by the Company. The Company intends to contribute an amount sufficient to cover scheduled principal and interest payments on the notes payable (see Note 4). In 2015 and 2014, the Company's contributions consisted of cash and dividends on the Company's common stock. Employee contributions are not permitted.

Voting Rights: Each participant is entitled to exercise voting on certain matters attributable to the shares allocated to his or her account and is notified by the Trustee prior to the time that such rights are to be exercised. The Trustee is required, however, to vote any unallocated shares on behalf of the collective best interest of plan participants and beneficiaries.

Participant Accounts: The Plan is an undivided defined contribution plan under which a separate individual accounting is established for each participant's interest. Each participant's account is credited with an allocable share of stock, contributions, forfeitures of terminated participants' non vested accounts, earnings, and dividends of the Plan. The allocable shares of contributions, stock and forfeitures are allocated based on participant compensation (as defined). Allocable Dividends are allocated based on same percentage of shares allocated to individual accounts. Plan earnings (realized and unrealized) are allocated based on each participant's relative share of assets. Plan expenses are allocated to each participant's account based on each participant's relative share of assets. Stock held by retirees and vested, separated, non-retirees that is repurchased by the Plan is allocated to active participants based on each participant's relative cash balance to the total cash balance in the Plan.

Investment decisions are made by the trustees within the provisions of the trust agreement and based on consultation with an investment advisor independent of the Company. The Plan invests primarily in stock of the Company and also invests in other common stocks and fixed income securities in accordance with the Plan's Investment Policy Statement. Upon departure for qualified persons, participants may direct their account into a money market account, as stipulated by the Plan. As of September 30, 2015 and 2014, participant directed accounts consisted of the following:

	2015	2014
Fidelity US Government Reserves Money Market Fund	$ 634,048	$ 633,985

The number of shares, fair value of the Company's common (leveraged) stock allocated and unallocated to employees and related per share values at September 30, 2015 and 2014, are as follows:

	2015		2014	
	Number of Shares	Fair Value	Number of Shares	Fair Value
Shares allocated to Participants	229,770.43	$ 97,822,461	226,071.15	$ 81,218,323
Shares unallocated to participants	47,704.07	20,309,531	51,403.35	18,467,164
	277,474.50	$ 118,131,992	277,474.50	$ 99,685,487
Approximate per share values		$ 425.74		$ 359.26

(Continued)

NOTE 1 - DESCRIPTION OF THE PLAN (Continued)

The number of shares, fair value of the Company's non-leveraged common stock allocated and related per share values at September 30, 2015 and 2014, are as follows:

	2015		2014	
	Number of Shares	Fair Value	Number of Shares	Fair Value
Shares allocated to Participants	67,469.65	$ 28,724,529	67,469.65	$ 24,239,147
Approximate per share values		$ 425.74		$ 359.26

Put Option: The employer stock that is held by the Plan and its participants is not readily tradable on an established market and includes a put option. The put option is a right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the fair market value of the stock. The Company can pay for the purchase with interest over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash as required by the Articles of Incorporation.

Vesting: Participants vest in their accounts based on years of credited service. Participants are 100% vested after three years of credited service, upon normal retirement, disability (as defined), or death. Any forfeitures arising under this Plan for any reason shall be treated as a Company contribution and shall be reallocated as of the last day of the Plan year. Forfeitures in the amount of $12,344 and $16,264 were reallocated during the years ended September 30, 2015 and 2014, respectively.

Diversification: Diversification is offered to participants as a part of retirement planning so that they may have the opportunity to move part of the value of their investment in Company stock into investments which are more diversified outside of the Plan. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant. In each of the first five years, a participant may diversify up to 25% of the number of shares allocated to his or her account, less any shares previously diversified. In the sixth year, the percentage changes to 50 percent. Diversification may continue until separation from service. Upon election of diversification, participants receive a cash distribution. These cash distributions are included in the benefits paid to participants line item included in the statements of changes available for benefits.

Payment of Benefits: The Plan provides for immediate vesting and distribution of full benefits upon normal retirement, permanent disability, or death. In addition, the Plan provides for distribution of benefits upon termination, as stipulated in the Plan Document. All benefit payments as stipulated by the amended Plan Document will be in the form of a cash distribution according to the Plan. Benefit payments are recorded upon distribution.

Messer Inc. Stock Valuation: To determine the Fair Market Value of Messer Inc., the values associated with the construction operations, the insurance business, and Messer's other financial assets are combined. Each was valued at fair value as determined by the ESOP Trustees as of the last day of the Plan Year. The Valuation is based upon the recommendation of an independent appraiser selected by the ESOP Trustees. The appraisal relied upon the Discounted Cash Flow Approach, which is a variation of the Income Approach, to determine the Fair Market Value. The Discounted Cash Flow Approach is a valuation technique in which the value of the business is estimated based on the present value of estimated future available cash flows of the business.

(Continued)

NOTE 1 - DESCRIPTION OF THE PLAN (Continued)

The appraiser analyzed the financial history of the Company, performed industry research and interviewed Management concerning the Company's services, markets, and strategies. A discount is applied for the lack of marketability since the Company's stock is not readily traded on an organized exchange. Historical and projected financial information of the Company which is used by the appraiser is provided by the Company's financial Executive Management.

The Executive Officers of the Company and Trustees of the Plan review and evaluate the appraiser's methodologies and assumptions, which involves both discussions with the appraiser and verification of the financial information of the Company used in the appraisal. Upon ESOP Trustees approval of the appraisal and determination of the stock valuation, this information is presented to the Board of Directors.

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.

Partial Immediate Distribution: The Plan also provides for partial immediate distribution upon retirement, disability, death, or termination according to the Plan documents. Any participant who becomes entitled to an immediate distribution can elect a cash distribution. If a participant fails to elect an immediate distribution, the Plan Administrator will have the vested portion that is immediately distributable transferred directly to the Messer Construction Co. 401(k) Savings Plan. The transfer into the 401(k) plan occurs once each year.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The accompanying financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).

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

Risks and Uncertainties: The Plan utilizes various investment instruments. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially differ from the amounts reported in the financial statements.

Investment Valuation and Income Recognition: The common and common (leveraged) stock of the Company is stated at fair value. Pricing is completed by an independent appraisal. Shares of mutual funds are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year-end. Fixed income securities, including U.S. government, corporate, and other fixed income securities are valued using third party pricing services. These pricing services use, for example, model-based pricing methods that use observable market data as inputs. Non-Company corporate common stock is valued at quoted market prices. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net realized and unrealized appreciation (depreciation) is reflected currently in the statement of changes in net assets available for plan benefits.

(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Items Measured at Net Asset Value per Share: In accordance with ASU No. 2009-12, the Plan includes disclosures to address the category, fair value, redemption frequency, and redemption notice period for those assets whose fair value is estimated using the net asset value per share as of September 30, 2015 and 2014. These mutual funds do not have a finite life, unfunded commitments, or significant restrictions on redemptions.

	Fair Value Estimated Using Net Asset Value per Share September 30, 2015			
Investment	Fair Value*	Redemption Frequency	Other Redemption Restrictions	Redemption Notice Period
Black Rock Money Market Institutional Shares	$ 1,143,701	Immediate	None	None
Fidelity US Government Reserves Money Market Fund	634,048	Immediate	None	None
American Fund American Europacific Growth Fund	3,364,302	Immediate	None	None
WCM Focused International Growth Fund	3,494,120	Immediate	None	None
Pimco All Asset Fund	2,405,685	Immediate	None	None
Templeton Global Bond Fund	3,338,586	Immediate	None	None
Total	$ 14,380,442			

	Fair Value Estimated Using Net Asset Value per Share September 30, 2014			
Investment	Fair Value*	Redemption Frequency	Other Redemption Restrictions	Redemption Notice Period
Black Rock Money Market Institutional Shares	$ 602,338	Immediate	None	None
Fidelity US Government Reserves Money Market Fund	633,985	Immediate	None	None
American Fund American Europacific Growth Fund	3,134,240	Immediate	None	None
WCM Focused International Growth Fund	3,157,613	Immediate	First day of the month	None
Pimco All Asset Fund	2,366,451	Immediate	None	None
Templeton Global Bond Fund	3,326,389	Immediate	None	None
Total	$ 13,221,016			

* The fair values have been estimated using the net asset value of the investment.

The use of net asset value as a fair value is deemed appropriate as these funds do not have a finite life, unfunded commitments or significant restrictions on redemptions.

Administrative Expenses: The Plan has the responsibility to pay administrative expenses and management fees inclusive of investment manager fees.

Subsequent Events: The Plan has evaluated subsequent events through July 13, 2016, the date that these financial statements were available for issuance, to determine if either recognition or disclosure of significant events or transactions is required.

(Continued)

NOTE 3 - FAIR VALUE MEASUREMENTS

ASC 820, Fair Value Measurements and Disclosures, provides a framework for measuring fair value. In accordance with generally accepted accounting principles, the Plan classifies its investments into Level 1; Level 2, and Level 3. The Plan's policy is to recognize significant transfers between levels at the end of the reporting period. The following tables set forth by level within the fair value hierarchy a summary of the Plan's investments measured at fair value on a recurring basis at September 30, 2015 and 2014 respectively.

The three levels of inputs within the fair value hierarchy are defined as follows:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.

Level 2: Significant other inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Significant unobservable inputs that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In some cases, a valuation technique used to measure fair value may include inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

The table below includes the major categorization for debt and equity securities on the basis of the nature and risk of the investments at September 30, 2015 and 2014, respectively.

	Fair Value Measurements at September 30, 2015			
	Level 1	**Level 2**	**Level 3**	**Total**
Cash and cash equivalents	$ 1,785,598	$ -	-	$ 1,785,598
Corporate bonds	-	7,767,188	-	7,767,188
U.S. government securities	-	5,444,722	-	5,444,722
Corporate common stocks:				
Information technology	4,854,255	-	-	4,854,255
Consumer discretionary	3,990,320	-	-	3,990,320
Industrials	2,708,144	-	-	2,708,144
Financial	4,557,829	-	-	4,557,829
Consumer Staples	1,759,804	-	-	1,759,804
Health care	2,371,739	-	-	2,371,739
Materials	1,081,297	-	-	1,081,297
Energy	323,624	-	-	323,624
Utilities	-	-	-	-
Telecommunication services	131,487	-	-	131,487
Other	600,307	-	-	600,307
Total Corporate Common Stocks	22,378,806	-	-	22,378,806
Fixed income	5,744,271	-	-	5,744,271
International equity growth mutual fund	6,858,422	-	-	6,858,422
Messer, Inc. common stock non-leveraged	-	-	28,724,529	28,724,529
Messer, Inc. common stock leveraged	-	-	118,131,991	118,131,991
Total	$ 36,767,097	$ 13,211,910	$ 146,856,520	$ 196,835,527

(Continued)

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

The following table presents a reconciliation of the beginning and ending balances of the fair value measurements using significant unobservable inputs (Level 3):

	Fair Value Measurements Using Significant Unobservable Inputs (Level 3) Messer, Inc. Common Stock	
	Allocated	Unallocated
Beginning balance — October 1, 2014	$ 105,457,470	$ 18,467,164
Allocation	1,574,928	(1,574,928)
Unrealized gains	19,514,593	3,417,294
Ending balance — September 30, 2015	$ 126,546,991	$ 20,309,530

	Fair Value Measurements at September 30, 2014, Using			
	Active Markets for Identical Assets (Level 1)	Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Cash and cash equivalents	$ 1,248,188	$ -	$ -	$ 1,248,188
Corporate bonds	-	6,330,439	-	6,330,439
U.S. government securities	-	5,417,616	-	5,417,616
Corporate common stocks:				
Information technology	3,994,398	-	-	3,994,398
Consumer discretionary	3,297,692	-	-	3,297,692
Industrials	2,808,080	-	-	2,808,080
Financial	4,459,920	-	-	4,459,920
Consumer staple	2,395,245	-	-	2,395,245
Health care	2,137,318	-	-	2,137,318
Materials	1,307,341	-	-	1,307,341
Energy	973,170	-	-	973,170
Utilities	82,896	-	-	82,896
Telecommunication services	112,278	-	-	112,278
Other	598,709	-	-	598,709
Total corporate common stocks	22,167,047	-	-	22,167,047
International equity growth mutual fund	6,291,853	-	-	6,291,853
Mutual fixed income funds	5,692,840	-	-	5,692,840
Messer, Inc. common stock Non-leveraged	-	-	24,239,147	24,239,147
Messer, Inc. common stock leveraged	-	-	99,685,487	99,685,487
Total	$ 35,399,928	$ 11,748,055	$ 123,924,634	$ 171,072,617

(Continued)

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

The following table presents a reconciliation of the beginning and ending balances of the fair value measurements using significant unobservable inputs (Level 3):

	Fair Value Measurements Using Significant Unobservable Inputs (Level 3) Messer, Inc. Common Stock	
	Allocated	Unallocated
Beginning balance — October 1, 2013	$ 94,837,810	$ 12,715,775
Allocation	2,999,873	(2,999,873)
Transfer of shares liquidated from withdrawing participants' accounts, funded through leveraged transactions	(5,915,356)	-
Transfer of release shares resulting from Debt services payments	-	5,915,356
Unrealized gains	13,535,143	2,835,906
Ending balance — September 30, 2014	$ 105,457,470	$ 18,467,164

For the year ended September 30, 2015, there were no significant transfers in or out of Levels 1, 2, or 3.

NOTE 4 - NOTES PAYABLE

Notes payable includes the following as of September 30, 2015 and 2014:

	2015	2014
Note payable to bank, interest at 8.57%, maturing December 15, 2014, principal and interest payable in equal quarterly installments, secured by certain property of the Company, a guarantee of $2 million by the Company and certain unallocated stock held by the Plan associated with this note.	$ -	$ 164,707
Note payable to Plan sponsor, interest at 4.75%, maturing December 31, 2043, principal and interest payable in equal quarterly installments commencing on December 31, 2014, secured by certain unallocated stock held by the Plan associated with this note.	13,000,179	13,214,623
	$ 13,000,179	$ 13,379,330

The Plan consolidated all outstanding notes payable held by the Plan sponsor on February 10, 2014. The total amount of the 2014 loan, at the loan origination date was $12,820,482, which included new debt in the amount of $5,915,359. The additional new debt at consolidation increased the amount of unallocated shares, as the proceeds from the debt were used to fund cash distributions to withdrawing participants. The total consolidated old debt of $6,905,123 included $6,846,581 of unpaid principal and $58,542 in accrued and unpaid interest. Total shares outstanding remains unchanged.

(Continued)

NOTE 4 - NOTES PAYABLE (Continued)

Scheduled maturity of the notes payable as of September 30, 2015 are as follows:

Fiscal Years Ending	
2016	$ 224,813
2017	235,683
2018	247,079
2019	259,026
2020	271,551
Thereafter	11,762,027
	$ 13,000,179

NOTE 5 - EXEMPT PARTY-IN-INTEREST TRANSACTIONS

Parties in interest are defined under Department of Labor regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer, and certain others. Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. Some administrative expenses of the Plan are paid directly by the Company.

The Plan has certain investments in shares of a money market fund managed by PNC Institutional Investments (PNC) in which PNC has an ownership. PNC is the custodian, as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions.

At September 30, 2015 and 2014, the Plan held 344,944.1454 shares of common stock of Messer Inc., the sponsoring employer, with a fair value of $146,856,520 and $123,924,634, respectively. During the years ended September 30, 2015 and 2014, the Plan recorded dividend income of $7,655,225 and $6,300,894, respectively, on common stock of Messer Inc.

At September 30, 2015 and 2014, the Plan had outstanding loans to Messer Inc. in the amount of $13,000,179 and $13,214,623, respectively and paid interest on the loans to Messer Inc.

NOTE 6 - 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 in ERISA. In the event that the Plan is terminated, participants would become 100% vested in their accounts.

(Continued)

NOTE 7 - FEDERAL INCOME TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated October 17, 2013, that the Plan and related trust are designed in accordance with applicable regulations of the Internal Revenue Code (IRC). Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. 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.

SUPPLEMENTAL SCHEDULE

Name of plan sponsor: Messer Inc.
Employer identification number: 20-1963972
Three-digit plan number: 001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Incl. Mature Date, Rate of Interest, Collateral, Par, or Mature Value	(d) Cost	(e) Current Value
		Cash and Cash Equivalents		
*	Black Rock / PNC	Money Market Institutional Shares #01	$ 1,143,701	$ 1,143,701
	Fidelity	Fidelity US Government Reserves, FD# 0050 Money Market	634,048	634,048
	US Bank	US Bank Checking Account	7,849	7,849
		Subtotal	1,785,598	1,785,598
		Corporate Bonds		
	Agilent Technologies Inc	03.200% DUE 10/01/2022 Rating BAA2	68,597	69,742
	AT&T Inc	04.8% Due 06/15/2044 Rating A3	133,016	120,185
	American Express Credit	VAR% Due 09/14/2020 Rating A2	160,226	160,421
	Apple Inc	02.500% DUE 02/09/2025	99,859	94,987
	BB&T Corporation	VAR % DUE 02/01/2019	150,489	149,403
	Bank of America Corp	VAR% Due 07/28/2017 Rating BAA2	102,276	100,245
	Bank of America Corp	2.600% Due 01/22/2024 Rating BAA1	20,691	20,908
	Bank of America Corp	2.650% Due 04/01/2019 Rating BAA2	40,156	40,452
	Bank of New York Mellon	02.300% DUE 09/11/2019	80,150	80,794
	Biogen Idec Inc	06.875% Due 03/01/2018 Rating BAA1	183,706	168,038
	Biogen Inc	04.050% DUE 09/15/2025	79,811	80,814
	Blackrock Inc	03.50% Due 03/18/2024 Rating A1	118,558	123,271
	Branch Banking & Trust Sub	VAR% Due 05/23/2017 Rating A2	245,584	248,565
	Burlington North-Santa F	3.750% Due 04/01/2024 Rating A3	119,981	123,665
	Burlington North-Santa F	4.550% Due 09/01/2044 Rating A3	109,391	107,894
	CME Group Inc	03.000% DUE 03/15/2025	39,924	39,258
	Campbell Soup Co	03.300% DUE 03/19/2025	59,919	59,285
	Capital One Bank USA NA	02.250% DUE 02/13/2019	119,981	119,574
	Cardinal Health Inc	01.700% DUE 03/15/2018	159,904	159,406
	Cisco Systems Inc	02.125% DUE 03/01/2019	241,885	243,010
	Citigroup Inc	01.750% DUE 05/01/2018	209,454	208,683
	Citigroup Inc	03.875% Due 10/25/2023 Rating BAA2	133,953	139,208
	Conocophillips Company	VAR% DUE 05/15/2022	120,000	119,537
	Emerson Electric Co	03.150% DUE 06/01/2025	99,684	100,724
	Fedex Corp	02.700% DUE 04/15/2023	38,654	38,513
	Florida Power & Light	02.750% DUE 06/01/2023	98,804	99,150
	General Elec Cap Corp	VAR% Due 03/15/2023 Rating A1	477,200	475,599
	General Elec Cap Corp	VAR % DUE 04/15/2020	100,669	100,440
	Gilead Sciences Inc	03.500% DUE 02/01/2025	63,190	60,426
	Goldman Sachs Group	Ser MTN Sr UNSECDVAR% Due 11/29/2023 Rating BAA1	131,770	130,768
	Goldman Sachs Group Inc	Struct NTS Ser MTN VAR% Due 12/10/2017 Rating BAA1	100,000	99,664
	Goldman Sachs Group Inc	Sr UNSEC Ser NOTZ VAR % Due 07/15/2020 Rating BAA1	20,250	20,248
	Huntington National Bank	02.400% DUE 04/01/2020	99,718	99,325
	Intel Corp	01.350% DUE 12/15/2017	289,790	289,481
	JPMorgan Chase & Co	VAR % Due 01/28/2019 Rating A3	100,292	99,604
	Legg Mason Inc	03.950% Due 07/15/2024 Rating BAA1	90,726	90,261
	Eli Lilly & Co	02.750% DUE 06/01/2025	34,932	34,461
	Eli Lilly & Co	03.700% DUE 03/01/2045	19,903	18,831

Name of plan sponsor: Messer Inc.
Employer identification number: 20-1963972
Three-digit plan number: 001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Incl. Mature Date, Rate of Interest, Collateral, Par, or Mature Value	(d) Cost	(e) Current Value
		Corporate Bonds (Continued)		
	Eli Lilly & Co	01.250% DUE 03/01/2018	$ 34,969	$ 34,979
	Lockheed Martin Corp	02.900% DUE 03/01/2025	110,337	106,570
	Manufacturers & Traders	02.100% DUE 02/06/2020	139,882	139,163
	Mastercard Inc	03.375% DUE 04/01/2024	239,306	235,118
	Metlife Inc	04.368% DUE 09/15/2023	122,755	118,181
	Morgan Stanley	VAR% Due 07/23/2019 Rating BAA2	294,682	292,908
	National City Bk Cleveland Sub	VAR% Due 06/07/2017 Rating A3	227,594	228,696
	Northern States Pwr-Minn	02.600% DUE 05/15/2023	197,195	196,846
	Oracle Corp	4.500% Due 07/08/2044 Rating A1	121,889	121,280
	Principal Life Income Fundings Sr	VAR% Due 06/16/2016 Rating A1	156,051	159,856
	Qualcomm Inc	03.450% DUE 05/20/2025	88,368	84,985
	Qualcomm Inc	04.650% DUE 05/20/2035	136,305	127,788
	Ross Stores Inc	03.375% DUE 09/15/2024	191,703	188,911
	St Jude Medical Inc	4.750% Due 04/15/2043 Rating BAA1	125,112	119,081
	San Diego G&E	03.600% DUE 09/01/2023	41,752	41,894
	Charles Schwab Corp	03.000% DUE 03/10/2025	59,748	59,078
	Starbucks Corp	03.850% DUE 10/01/2023	277,440	275,839
	Starwood Hotels & Resort	4.500% Due 10/01/2034 Rating BAA2	38,836	35,289
	State Street Corp NTS	03.100% Due 05/15/2023 Rating A2	66,866	68,938
	TD Ameritrade Holding Co	02.950% DUE 04/01/2022	60,212	60,422
	Valero Energy Corp	04.900% DUE 03/15/2045	109,553	97,924
	Verizon Communications Sr.	UNSEC 04.750% Due 11/01/2041 Rating BAA1	191,060	177,082
	Verizon Communications Sr.	UNSECD 3.850% Due 11/01/2042 Rating BAA1	26,633	24,875
	Wells Fargo & Company Sub	04.125% Due 08/15/2023 Rating A3	165,157	176,710
	Wells Fargo & Company Sub	VAR% Due 05/16/2016 Rating A1	58,401	59,936
		Subtotal	7,844,901	7,767,188
		US Government Securities:		
	Federal Home Loan Mtg Corp	Gold Pool # G13651 04.000% Due 08/01/2024	52,904	56,154
	Federal Home Loan Mtg Corp	Gold Pool #G18308 04.000% Due 05/01/2024	72,901	77,280
	Federal Home Loan Mtg Corp	Gold Pool #A987957 05.000% Due 08/01/2039	270,895	288,815
	Federal Farm Credit Bank	VAR% Due 04/17/2017 Rating AAA	500,075	500,285
	Federal Farm Credit Bank	00.181% Due 07/14/2017 Rating AAA	899,872	900,126
	Federal Natl Mtg Assn	01.125% Due 04/27/2017 Rating AAA	122,883	126,039
	Federal Natl Mtg Assn	Pool # AI1915 04.000% Due 04/01/2026	134,830	137,737
	Federal Natl Mtg Assn	Pool # AO4136 03.5000% Due 06/01/2042	111,241	110,702
	Federal Natl Mtg Assn	Pool #983077 05.000% Due 05/01/2038	67,435	71,952
	Federal Natl Mtg Assn	Pool #AA6951 04.500% Due 05/01/2039	82,191	87,314
	Federal Natl Mtg Assn	Pool #AD8529 04.5000% Due 08/01/2040	31,637	33,749
	Federal Natl Mtg Assn	Pool MA1743 03.000% Due 01/01/2029	253,628	254,917
	USA Treasury Notes	03.000% Due 05/15/2042 Rating AAA	10,812	10,259
	USA Treasury Notes	01.375% Due 09/30/2018 Rating AAA	120,608	121,553
	USA Treasury Notes	02.875% Due 05/15/2043 Rating AAA	92,766	99,680
	USA Treasury Notes	03.125% DUE 08/15/2044 Rating AAA	153,994	156,992
	USA Treasury Notes	01.750% DUE 08/31/2022 Rating AAA	59,860	60,508
	USA Treasury Notes	01.625% DUE 11/30/2019 Rating AAA	599,580	606,378
	USA Treasury Notes	02.000% DUE 11/15/2021 Rating AAA	607,127	612,282

Name of plan sponsor: Messer Inc.
Employer identification number: 20-1963972
Three-digit plan number: 001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Incl. Mature Date, Rate of Interest, Collateral, Par, or Mature Value	(d) Cost	(e) Current Value
		US Government Securities (Continued)		
	USA Treasury Notes	00.500% Due 07/31/2017 Rating AAA	$ 192,068	$ 194,639
	USA Treasury Notes	00.625% Due 12/31/2017 Rating AAA	344,505	350,147
	USA Treasury Notes	01.375% Due 06/30/2018 Rating AAA	372,404	374,991
	USA Treasury Notes	01.875% DUE 10/31/2020 Rating AAA	101,688	101,563
	USA Treasury Notes	02.125% DUE 05/15/2025 Rating AAA	108,910	110,662
		Subtotal	5,364,814	5,444,722
		Common Stock:		
	Abbvie Inc	2587 shares common stock	175,786	140,759
	Aetna Inc	1409 shares common stock	158,271	154,159
	Alibaba Group Holding LTD	3475 shares common stock	259,003	204,921
	Allergan PLC	583 shares common stock	88,782	158,465
	Alliance Data Systems Corp	574 shares common stock	86,658	148,655
	Allscripts Healthcare Solutions Inc	3075 shares common stock	37,420	38,130
	Altera Corp	3800 shares common stock	87,706	190,304
	Amazon Com Inc	600 shares common stock	185,963	307,134
	Ameriprise Financial Inc	1182 shares common stock	162,490	128,992
	American Axle & MFG Holdings	2613 shares common stock	49,512	52,103
	Amgen Inc	1104 shares common stock	96,709	152,705
	Amtrust Financial Services	2599 shares common stock	113,092	163,685
	Anadarko Petroleum Corp	1100 shares common stock	87,517	66,429
	Anixter Intl Inc	1375 shares common stock	93,631	79,448
	Aon Plc	4800 shares common stock	240,574	425,328
	Apple Inc	1430 shares common stock	64,206	157,729
	Applied Indl Technologies Inc	1950 shares common stock	81,749	74,393
	Armstrong World Industrie	1575 shares common stock	85,051	75,191
	Arrow Electronics Inc	1625 shares common stock	57,739	89,830
	Asbury Automotive Group	1707 shares common stock	151,132	138,523
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	Colliers International Group	1371 shares common stock	49,976	55,649
	Comcast Corp CL A	2585 shares common stock	128,378	147,035

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(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Incl. Mature Date, Rate of Interest, Collateral, Par, or Mature Value	(d) Cost	(e) Current Value
		Common Stock: (Continued)		
	Compass Minerals Intl Inc	950 shares common stock	$ 71,515	$ 74,452
	Constellation Brands Inc Cl A	2276 shares common stock	149,033	284,978
	Corvel Corp	1303 shares common stock	48,511	42,087
	Credit Acceptance Corp	673 shares common stock	89,314	132,494
	Cullen Frost Bankers Inc	1450 shares common stock	85,641	92,191
	CVS Health Corp	1486 shares common stock	64,964	143,369
	Delphi Automotive PLC	1932 shares common stock	106,055	146,909
	Discovery Communications	2800 shares common stock	95,062	72,884
	Dish Network Corp	4300 shares common stock	234,877	250,862
	Disney Walt Co.	1415 shares common stock	86,425	144,613
	Donaldson Inc	1900 shares common stock	68,894	53,352
	Dorman Products Inc	1709 shares common stock	74,684	86,971
	DR Horton Inc	4809 shares common stock	146,443	141,192
	Drew Industries Inc	1361 shares common stock	66,185	74,324
	Dun & Bradstreet Corp New	450 shares common stock	39,100	47,250
	Eagle Bancorp Inc	2956 shares common stock	101,998	134,498
	Eastman Chem Co	1674 shares common stock	100,227	108,341
	Ecolab Inc	3100 shares common stock	167,332	340,132
	Electronic Art	2677 shares common stock	172,965	181,367
	Enersys	1608 shares common stock	101,406	86,157
	Esterline Technologies Corp	1551 shares common stock	166,004	111,501
	Expedia Inc Del New Class I	1272 shares common stock	146,782	149,689
	Express Scripts Hldg Co	2046 shares common stock	179,215	165,644
	Facebook Inc A	2109 shares common stock	176,422	189,599
	First Cash Financial Svcs Inc	1350 shares common stock	55,459	54,081
	Flir System Inc	2975 shares common stock	89,699	83,270
	Fuller H B Co	3300 shares common stock	130,357	112,002
	Genesee & Wyo Inc	469 shares common stock	46,119	27,709
	Genpact LTD	5975 shares common stock	103,182	141,070
	Gilead Sciences Inc	1477 shares common stock	176,105	145,027
	Goldman Sachs Group Inc	925 shares common stock	117,731	160,728
	Google Inc- Cl A	447 shares common stock	147,068	285,351
	Google Inc- Cl C	735 shares common stock	300,374	447,189
	GP Strategies Corp	1751 shares common stock	58,614	39,958
	Gramham Holdings Company	100 shares common stock	50,043	57,700
	Greenlight Capital Re LTD A	1950 shares common stock	48,926	43,446
	Grupo Televisa Sa De CV	2800 shares common stock	90,243	72,856
	Hanesbrands Inc- W/I	4520 shares common stock	59,945	130,809
	HCA Holdings Inc	2097 shares common stock	176,744	162,224
	Heico Corp New	1297 shares common stock	67,229	63,397
	Hellen of Troy Limited	410 shares common stock	36,201	36,613
	Home Bancshares Inc	1602 shares common stock	49,965	64,881
	Home Depot Inc	1317 shares common stock	73,589	152,100
	Hormel Foods Corp	2651 shares common stock	127,193	167,835
	HSN Inc - When Issued	1253 shares common stock	76,236	71,722
	Ingersoll-Rand Plc	2071 shares common stock	101,943	105,145
	Interpublic Group Companies Inc	6375 shares common stock	118,434	121,954
	JPMorgan Chase & Co	5240 shares common stock	289,555	319,483

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		Common Stock: (Continued)		
	Juniper Networks Inc	6274 shares common stock	$ 172,748	$ 161,305
	Kennametal inc	1750 shares common stock	70,030	43,558
	Krirby Corp	875 shares common stock	58,674	54,206
	KLX Inc-When Issued	868 shares common stock	39,302	31,022
	Kroger Co	4046 shares common stock	82,993	145,939
	Legacytexas Financial Group	3106 shares common stock	80,661	94,671
	Liberty Global Plc Series C	9600 shares common stock	122,823	393,792
	Liberty Lilac Group Class C	480 shares common stock	6,120	16,435
	Lindsay Corp	900 shares common stock	71,811	61,011
	Lithia MTRS Inc	866 shares common stock	78,860	93,623
	Madison Square Garden Co A	1393 shares common stock	93,423	100,491
	Manhattan Assocs Inc	2557 shares common stock	88,646	159,301
	Manpower Group Inc	1150 shares common stock	84,314	94,174
	McKesson Corp	802 shares common stock	134,989	148,394
	Microchip Technology	3611 shares common stock	168,007	155,598
	Microsoft Corp	14446 shares common stock	430,808	639,380
	MKS Instrs Inc	1425 shares common stock	39,589	47,780
	Mondelez International	7800 shares common stock	179,563	326,586
	Monro Muffler Brake Inc	1453 shares common stock	77,633	98,150
	Morgan Stanley	6300 shares common stock	102,047	198,450
	MSC Indl Direct Inc	1275 shares common stock	100,029	77,813
	National General Hldgs	7455 shares common stock	140,853	143,807
	Neenah Paper Inc	892 shares common stock	51,268	51,986
	Neogen Corp	2011 shares common stock	87,187	90,475
	New Firstservice Corp	1813 shares common stock	48,244	58,542
	Noble Energy Inc	5100 shares common stock	188,251	153,918
	Northern Trust Corp	2221 shares common stock	155,082	151,383
	NVR Inc	60 shares common stock	62,119	91,513
	Oil States International Inc	595 shares common stock	35,050	15,547
	On Assignment Inc	933 shares common stock	33,380	34,428
	Open Text Corp	1260 shares common stock	71,806	56,385
	Oracle Corp	19603 shares common stock	610,865	708,060
	OSI Sys Inc	1548 shares common stock	104,199	119,134
	Parexel International Corp	1606 shares common stock	97,854	99,444
	Pepsico Inc	2900 shares common stock	207,499	273,470
	PRA Group Inc	2813 shares common stock	158,326	148,864
	PPG Industries Inc	1030 shares common stock	70,941	90,321
	Praxair Inc	1850 shares common stock	170,788	188,441
	Progress Software Corp	2400 shares common stock	55,325	61,992
	Qorvo Inc	2047 shares common stock	173,439	92,217
	Reynolds American Inc	3732 shares common stock	145,250	165,216
	RLI Corp	1452 shares common stock	65,444	77,726
	Robert Half International Inc	1050 shares common stock	32,129	53,718
	Royal Carribean Cruises LTD	1659 shares common stock	93,820	147,800
	RPX Corp	5150 shares common stock	83,995	70,658
	Ryder System Inc	850 shares common stock	44,749	62,934
	Scansource Inc	1925 shares common stock	58,996	68,261
	Schlumberger LTD	1272 shares common stock	98,564	87,730

MESSER INC. EMPLOYEE STOCK OWNERSHIP PLAN
FORM 5500, SCHEDULE H, PART IV, LINE 4i — SCHEDULE OF ASSETS (HELD AT END OF YEAR)
As of SEPTEMBER 30, 2015

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		Common Stock: (Continued)		
	Skyworks Solutions Inc	1608 shares common stock	$ 77,200	$ 135,410
	Snap On Inc	901 shares common stock	131,203	135,997
	Stanley Black & Decker	1350 shares common stock	142,554	130,923
	Starbucks Corp	2853 shares common stock	152,186	162,165
	Sturm Ruger & Co Inc	775 shares common stock	39,012	45,485
	Target Corp	1840 shares common stock	150,354	144,734
	Thermo Fisher Scientific Inc	1400 shares common stock	81,384	171,192
	Time Warner Inc	1773 shares common stock	151,274	121,894
	Treehouse Foods Inc- When issued	573 shares common stock	46,325	44,574
	Trimas Corp	2225 shares common stock	53,559	36,379
	Twenty-First Century-CL B- WI	14050 shares common stock	451,017	380,334
	Tyler Technologies	568 shares common stock	53,150	84,808
	Tyson Foods Inc	3669 shares common stock	148,403	158,134
	Unifirst Corp	525 shares common stock	56,145	56,075
	Union Pacific Corp	1294 shares common stock	70,530	114,403
	UnitedHealth Group Inc	2625 shares common stock	78,804	304,526
	Valeant Pharmaceuticals Inte	1200 shares common stock	156,241	214,056
	Valmont Idustries Inc	550 shares common stock	80,539	52,190
	Varian Medical Systems Inc	825 shares common stock	62,533	60,869
	Verizon Communication Inc	3022 shares common stock	127,220	131,487
	Wabtec Corp	1480 shares common stock	69,263	130,314
	Wesco Aircraft Holdings Inc	4570 shares common stock	78,050	55,754
	Wex Inc	750 shares common stock	83,296	65,130
	Wolverine World Wide Inc	1450 shares common stock	39,631	31,378
	Woodward Inc	2650 shares common stock	119,050	107,855
	World Fuel Svcs Corp	1336 shares common stock	58,735	47,829
	WR Berkley Corp	4625 shares common stock	136,621	251,461
	Zions Bancorp	1725 shares common stock	41,458	47,508
		Subtotal	18,817,161	22,378,806
		International Equity Growth Mutual Funds:		
	American Funds	American Europacific Growth Fund-CL A FD# 16	2,983,118	3,364,302
	WCM	WCM Focused Intl Growth-Ins	3,569,646	3,494,120
		Subtotal	6,552,763	6,858,422
		Mutual Fixed Income Funds:		
	Pimco	Pimco All Asset Fund Instl (PAAIX)	2,748,401	2,405,685
	Templeton	Templeton Global Bond Fund Ad Fund #616	3,790,904	3,338,586
		Subtotal	6,539,305	5,744,271
		Grand Subtotal	$ 46,916,542	$ 49,991,007
*	Messer, Inc.	67,469.6516 shares common stock		28,724,529
*	Messer, Inc.	277,474.50 shares common (leveraged) stock		118,131,991
		Total		$ 196,835,527

* Party-in-interest

See Independent Auditor's Report.

SUPPLEMENTAL SCHEDULE

Name of plan sponsor: Messer Inc.
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		Cash and Cash Equivalents		
*	Black Rock / PNC	Money Market Institutional Shares #01	$ 1,143,701	$ 1,143,701
	Fidelity	Fidelity US Government Reserves, FD# 0050 Money Market	634,048	634,048
	US Bank	US Bank Checking Account	7,849	7,849
		Subtotal	1,785,598	1,785,598
		Corporate Bonds		
	Agilent Technologies Inc	03.200% DUE 10/01/2022 Rating BAA2	68,597	69,742
	AT&T Inc	04.8% Due 06/15/2044 Rating A3	133,016	120,185
	American Express Credit	VAR% Due 09/14/2020 Rating A2	160,226	160,421
	Apple Inc	02.500% DUE 02/09/2025	99,859	94,987
	BB&T Corporation	VAR % DUE 02/01/2019	150,489	149,403
	Bank of America Corp	VAR% Due 07/28/2017 Rating BAA2	102,276	100,245
	Bank of America Corp	2.600% Due 01/22/2024 Rating BAA1	20,691	20,908
	Bank of America Corp	2.650% Due 04/01/2019 Rating BAA2	40,156	40,452
	Bank of New York Mellon	02.300% DUE 09/11/2019	80,150	80,794
	Biogen Idec Inc	06.875% Due 03/01/2018 Rating BAA1	183,706	168,038
	Biogen Inc	04.050% DUE 09/15/2025	79,811	80,814
	Blackrock Inc	03.50% Due 03/18/2024 Rating A1	118,558	123,271
	Branch Banking & Trust Sub	VAR% Due 05/23/2017 Rating A2	245,584	248,565
	Burlington North-Santa F	3.750% Due 04/01/2024 Rating A3	119,981	123,665
	Burlington North-Santa F	4.550% Due 09/01/2044 Rating A3	109,391	107,894
	CME Group Inc	03.000% DUE 03/15/2025	39,924	39,258
	Campbell Soup Co	03.300% DUE 03/19/2025	59,919	59,285
	Capital One Bank USA NA	02.250% DUE 02/13/2019	119,981	119,574
	Cardinal Health Inc	01.700% DUE 03/15/2018	159,904	159,406
	Cisco Systems Inc	02.125% DUE 03/01/2019	241,885	243,010
	Citigroup Inc	01.750% DUE 05/01/2018	209,454	208,683
	Citigroup Inc	03.875% Due 10/25/2023 Rating BAA2	133,953	139,208
	Conocophillips Company	VAR% DUE 05/15/2022	120,000	119,537
	Emerson Electric Co	03.150% DUE 06/01/2025	99,684	100,724
	Fedex Corp	02.700% DUE 04/15/2023	38,654	38,513
	Florida Power & Light	02.750% DUE 06/01/2023	98,804	99,150
	General Elec Cap Corp	VAR% Due 03/15/2023 Rating A1	477,200	475,599
	General Elec Cap Corp	VAR % DUE 04/15/2020	100,669	100,440
	Gilead Sciences Inc	03.500% DUE 02/01/2025	63,190	60,426
	Goldman Sachs Group	Ser MTN Sr UNSECDVAR% Due 11/29/2023 Rating BAA1	131,770	130,768
	Goldman Sachs Group Inc	Struct NTS Ser MTN VAR% Due 12/10/2017 Rating BAA1	100,000	99,664
	Goldman Sachs Group Inc	Sr UNSEC Ser NOTZ VAR % Due 07/15/2020 Rating BAA1	20,250	20,248
	Huntington National Bank	02.400% DUE 04/01/2020	99,718	99,325
	Intel Corp	01.350% DUE 12/15/2017	289,790	289,481
	JPMorgan Chase & Co	VAR % Due 01/28/2019 Rating A3	100,292	99,604
	Legg Mason Inc	03.950% Due 07/15/2024 Rating BAA1	90,726	90,261
	Eli Lilly & Co	02.750% DUE 06/01/2025	34,932	34,461
	Eli Lilly & Co	03.700% DUE 03/01/2045	19,903	18,831

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		Corporate Bonds (Continued)		
	Eli Lilly & Co	01.250% DUE 03/01/2018	$ 34,969	$ 34,979
	Lockheed Martin Corp	02.900% DUE 03/01/2025	110,337	106,570
	Manufacturers & Traders	02.100% DUE 02/06/2020	139,882	139,163
	Mastercard Inc	03.375% DUE 04/01/2024	239,306	235,118
	Metlife Inc	04.368% DUE 09/15/2023	122,755	118,181
	Morgan Stanley	VAR% Due 07/23/2019 Rating BAA2	294,682	292,908
	National City Bk Cleveland Sub	VAR% Due 06/07/2017 Rating A3	227,594	228,696
	Northern States Pwr-Minn	02.600% DUE 05/15/2023	197,195	196,846
	Oracle Corp	4.500% Due 07/08/2044 Rating A1	121,889	121,280
	Principal Life Income Fundings Sr	VAR% Due 06/16/2016 Rating A1	156,051	159,856
	Qualcomm Inc	03.450% DUE 05/20/2025	88,368	84,985
	Qualcomm Inc	04.650% DUE 05/20/2035	136,305	127,788
	Ross Stores Inc	03.375% DUE 09/15/2024	191,703	188,911
	St Jude Medical Inc	4.750% Due 04/15/2043 Rating BAA1	125,112	119,081
	San Diego G&E	03.600% DUE 09/01/2023	41,752	41,894
	Charles Schwab Corp	03.000% DUE 03/10/2025	59,748	59,078
	Starbucks Corp	03.850% DUE 10/01/2023	277,440	275,839
	Starwood Hotels & Resort	4.500% Due 10/01/2034 Rating BAA2	38,836	35,289
	State Street Corp NTS	03.100% Due 05/15/2023 Rating A2	66,866	68,938
	TD Ameritrade Holding Co	02.950% DUE 04/01/2022	60,212	60,422
	Valero Energy Corp	04.900% DUE 03/15/2045	109,553	97,924
	Verizon Communications Sr.	UNSEC 04.750% Due 11/01/2041 Rating BAA1	191,060	177,082
	Verizon Communications Sr.	UNSECD 3.850% Due 11/01/2042 Rating BAA1	26,633	24,875
	Wells Fargo & Company Sub	04.125% Due 08/15/2023 Rating A3	165,157	176,710
	Wells Fargo & Company Sub	VAR% Due 05/16/2016 Rating A1	58,401	59,936
		Subtotal	7,844,901	7,767,188
		US Government Securities:		
	Federal Home Loan Mtg Corp	Gold Pool # G13651 04.000% Due 08/01/2024	52,904	56,154
	Federal Home Loan Mtg Corp	Gold Pool #G18308 04.000% Due 05/01/2024	72,901	77,280
	Federal Home Loan Mtg Corp	Gold Pool #A987957 05.000% Due 08/01/2039	270,895	288,815
	Federal Farm Credit Bank	VAR% Due 04/17/2017 Rating AAA	500,075	500,285
	Federal Farm Credit Bank	00.181% Due 07/14/2017 Rating AAA	899,872	900,126
	Federal Natl Mtg Assn	01.125% Due 04/27/2017 Rating AAA	122,883	126,039
	Federal Natl Mtg Assn	Pool # AI1915 04.000% Due 04/01/2026	134,830	137,737
	Federal Natl Mtg Assn	Pool # AO4136 03.5000% Due 06/01/2042	111,241	110,702
	Federal Natl Mtg Assn	Pool #983077 05.000% Due 05/01/2038	67,435	71,952
	Federal Natl Mtg Assn	Pool #AA6951 04.500% Due 05/01/2039	82,191	87,314
	Federal Natl Mtg Assn	Pool #AD8529 04.5000% Due 08/01/2040	31,637	33,749
	Federal Natl Mtg Assn	Pool MA1743 03.000% Due 01/01/2029	253,628	254,917
	USA Treasury Notes	03.000% Due 05/15/2042 Rating AAA	10,812	10,259
	USA Treasury Notes	01.375% Due 09/30/2018 Rating AAA	120,608	121,553
	USA Treasury Notes	02.875% Due 05/15/2043 Rating AAA	92,766	99,680
	USA Treasury Notes	03.125% DUE 08/15/2044 Rating AAA	153,994	156,992
	USA Treasury Notes	01.750% DUE 08/31/2022 Rating AAA	59,860	60,508
	USA Treasury Notes	01.625% DUE 11/30/2019 Rating AAA	599,580	606,378
	USA Treasury Notes	02.000% DUE 11/15/2021 Rating AAA	607,127	612,282

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		US Government Securities (Continued)		
	USA Treasury Notes	00.500% Due 07/31/2017 Rating AAA	$ 192,068	$ 194,639
	USA Treasury Notes	00.625% Due 12/31/2017 Rating AAA	344,505	350,147
	USA Treasury Notes	01.375% Due 06/30/2018 Rating AAA	372,404	374,991
	USA Treasury Notes	01.875% DUE 10/31/2020 Rating AAA	101,688	101,563
	USA Treasury Notes	02.125% DUE 05/15/2025 Rating AAA	108,910	110,662
		Subtotal	5,364,814	5,444,722
		Common Stock:		
	Abbvie Inc	2587 shares common stock	175,786	140,759
	Aetna Inc	1409 shares common stock	158,271	154,159
	Alibaba Group Holding LTD	3475 shares common stock	259,003	204,921
	Allergan PLC	583 shares common stock	88,782	158,465
	Alliance Data Systems Corp	574 shares common stock	86,658	148,655
	Allscripts Healthcare Solutions Inc	3075 shares common stock	37,420	38,130
	Altera Corp	3800 shares common stock	87,706	190,304
	Amazon Com Inc	600 shares common stock	185,963	307,134
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		Common Stock: (Continued)		
	Compass Minerals Intl Inc	950 shares common stock	$ 71,515	$ 74,452
	Constellation Brands Inc Cl A	2276 shares common stock	149,033	284,978
	Corvel Corp	1303 shares common stock	48,511	42,087
	Credit Acceptance Corp	673 shares common stock	89,314	132,494
	Cullen Frost Bankers Inc	1450 shares common stock	85,641	92,191
	CVS Health Corp	1486 shares common stock	64,964	143,369
	Delphi Automotive PLC	1932 shares common stock	106,055	146,909
	Discovery Communications	2800 shares common stock	95,062	72,884
	Dish Network Corp	4300 shares common stock	234,877	250,862
	Disney Walt Co.	1415 shares common stock	86,425	144,613
	Donaldson Inc	1900 shares common stock	68,894	53,352
	Dorman Products Inc	1709 shares common stock	74,684	86,971
	DR Horton Inc	4809 shares common stock	146,443	141,192
	Drew Industries Inc	1361 shares common stock	66,185	74,324
	Dun & Bradstreet Corp New	450 shares common stock	39,100	47,250
	Eagle Bancorp Inc	2956 shares common stock	101,998	134,498
	Eastman Chem Co	1674 shares common stock	100,227	108,341
	Ecolab Inc	3100 shares common stock	167,332	340,132
	Electronic Art	2677 shares common stock	172,965	181,367
	Enersys	1608 shares common stock	101,406	86,157
	Esterline Technologies Corp	1551 shares common stock	166,004	111,501
	Expedia Inc Del New Class I	1272 shares common stock	146,782	149,689
	Express Scripts Hldg Co	2046 shares common stock	179,215	165,644
	Facebook Inc A	2109 shares common stock	176,422	189,599
	First Cash Financial Svcs Inc	1350 shares common stock	55,459	54,081
	Flir System Inc	2975 shares common stock	89,699	83,270
	Fuller H B Co	3300 shares common stock	130,357	112,002
	Genesee & Wyo Inc	469 shares common stock	46,119	27,709
	Genpact LTD	5975 shares common stock	103,182	141,070
	Gilead Sciences Inc	1477 shares common stock	176,105	145,027
	Goldman Sachs Group Inc	925 shares common stock	117,731	160,728
	Google Inc- Cl A	447 shares common stock	147,068	285,351
	Google Inc- Cl C	735 shares common stock	300,374	447,189
	GP Strategies Corp	1751 shares common stock	58,614	39,958
	Gramham Holdings Company	100 shares common stock	50,043	57,700
	Greenlight Capital Re LTD A	1950 shares common stock	48,926	43,446
	Grupo Televisa Sa De CV	2800 shares common stock	90,243	72,856
	Hanesbrands Inc- W/I	4520 shares common stock	59,945	130,809
	HCA Holdings Inc	2097 shares common stock	176,744	162,224
	Heico Corp New	1297 shares common stock	67,229	63,397
	Hellen of Troy Limited	410 shares common stock	36,201	36,613
	Home Bancshares Inc	1602 shares common stock	49,965	64,881
	Home Depot Inc	1317 shares common stock	73,589	152,100
	Hormel Foods Corp	2651 shares common stock	127,193	167,835
	HSN Inc - When Issued	1253 shares common stock	76,236	71,722
	Ingersoll-Rand Plc	2071 shares common stock	101,943	105,145
	Interpublic Group Companies Inc	6375 shares common stock	118,434	121,954
	JPMorgan Chase & Co	5240 shares common stock	289,555	319,483

Name of plan sponsor: Messer Inc.
Employer identification number: 20-1963972
Three-digit plan number: 001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Incl. Mature Date, Rate of Interest, Collateral, Par, or Mature Value	(d) Cost	(e) Current Value
		Common Stock: (Continued)		
	Juniper Networks Inc	6274 shares common stock	$ 172,748	$ 161,305
	Kennametal inc	1750 shares common stock	70,030	43,558
	Krirby Corp	875 shares common stock	58,674	54,206
	KLX Inc-When Issued	868 shares common stock	39,302	31,022
	Kroger Co	4046 shares common stock	82,993	145,939
	Legacytexas Financial Group	3106 shares common stock	80,661	94,671
	Liberty Global Plc Series C	9600 shares common stock	122,823	393,792
	Liberty Lilac Group Class C	480 shares common stock	6,120	16,435
	Lindsay Corp	900 shares common stock	71,811	61,011
	Lithia MTRS Inc	866 shares common stock	78,860	93,623
	Madison Square Garden Co A	1393 shares common stock	93,423	100,491
	Manhattan Assocs Inc	2557 shares common stock	88,646	159,301
	Manpower Group Inc	1150 shares common stock	84,314	94,174
	McKesson Corp	802 shares common stock	134,989	148,394
	Microchip Technology	3611 shares common stock	168,007	155,598
	Microsoft Corp	14446 shares common stock	430,808	639,380
	MKS Instrs Inc	1425 shares common stock	39,589	47,780
	Mondelez International	7800 shares common stock	179,563	326,586
	Monro Muffler Brake Inc	1453 shares common stock	77,633	98,150
	Morgan Stanley	6300 shares common stock	102,047	198,450
	MSC Indl Direct Inc	1275 shares common stock	100,029	77,813
	National General Hldgs	7455 shares common stock	140,853	143,807
	Neenah Paper Inc	892 shares common stock	51,268	51,986
	Neogen Corp	2011 shares common stock	87,187	90,475
	New Firstservice Corp	1813 shares common stock	48,244	58,542
	Noble Energy Inc	5100 shares common stock	188,251	153,918
	Northern Trust Corp	2221 shares common stock	155,082	151,383
	NVR Inc	60 shares common stock	62,119	91,513
	Oil States International Inc	595 shares common stock	35,050	15,547
	On Assignment Inc	933 shares common stock	33,380	34,428
	Open Text Corp	1260 shares common stock	71,806	56,385
	Oracle Corp	19603 shares common stock	610,865	708,060
	OSI Sys Inc	1548 shares common stock	104,199	119,134
	Parexel International Corp	1606 shares common stock	97,854	99,444
	Pepsico Inc	2900 shares common stock	207,499	273,470
	PRA Group Inc	2813 shares common stock	158,326	148,864
	PPG Industries Inc	1030 shares common stock	70,941	90,321
	Praxair Inc	1850 shares common stock	170,788	188,441
	Progress Software Corp	2400 shares common stock	55,325	61,992
	Qorvo Inc	2047 shares common stock	173,439	92,217
	Reynolds American Inc	3732 shares common stock	145,250	165,216
	RLI Corp	1452 shares common stock	65,444	77,726
	Robert Half International Inc	1050 shares common stock	32,129	53,718
	Royal Carribean Cruises LTD	1659 shares common stock	93,820	147,800
	RPX Corp	5150 shares common stock	83,995	70,658
	Ryder System Inc	850 shares common stock	44,749	62,934
	Scansource Inc	1925 shares common stock	58,996	68,261
	Schlumberger LTD	1272 shares common stock	98,564	87,730

MESSER INC. EMPLOYEE STOCK OWNERSHIP PLAN
FORM 5500, SCHEDULE H, PART IV, LINE 4i — SCHEDULE OF ASSETS (HELD AT END OF YEAR)
As of SEPTEMBER 30, 2015

Name of plan sponsor: Messer Inc.
Employer identification number: 20-1963972
Three-digit plan number: 001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Incl. Mature Date, Rate of Interest, Collateral, Par, or Mature Value	(d) Cost	(e) Current Value
		Common Stock: (Continued)		
	Skyworks Solutions Inc	1608 shares common stock	$ 77,200	$ 135,410
	Snap On Inc	901 shares common stock	131,203	135,997
	Stanley Black & Decker	1350 shares common stock	142,554	130,923
	Starbucks Corp	2853 shares common stock	152,186	162,165
	Sturm Ruger & Co Inc	775 shares common stock	39,012	45,485
	Target Corp	1840 shares common stock	150,354	144,734
	Thermo Fisher Scientific Inc	1400 shares common stock	81,384	171,192
	Time Warner Inc	1773 shares common stock	151,274	121,894
	Treehouse Foods Inc- When issued	573 shares common stock	46,325	44,574
	Trimas Corp	2225 shares common stock	53,559	36,379
	Twenty-First Century-CL B- WI	14050 shares common stock	451,017	380,334
	Tyler Technologies	568 shares common stock	53,150	84,808
	Tyson Foods Inc	3669 shares common stock	148,403	158,134
	Unifirst Corp	525 shares common stock	56,145	56,075
	Union Pacific Corp	1294 shares common stock	70,530	114,403
	UnitedHealth Group Inc	2625 shares common stock	78,804	304,526
	Valeant Pharmaceuticals Inte	1200 shares common stock	156,241	214,056
	Valmont Idustries Inc	550 shares common stock	80,539	52,190
	Varian Medical Systems Inc	825 shares common stock	62,533	60,869
	Verizon Communication Inc	3022 shares common stock	127,220	131,487
	Wabtec Corp	1480 shares common stock	69,263	130,314
	Wesco Aircraft Holdings Inc	4570 shares common stock	78,050	55,754
	Wex Inc	750 shares common stock	83,296	65,130
	Wolverine World Wide Inc	1450 shares common stock	39,631	31,378
	Woodward Inc	2650 shares common stock	119,050	107,855
	World Fuel Svcs Corp	1336 shares common stock	58,735	47,829
	WR Berkley Corp	4625 shares common stock	136,621	251,461
	Zions Bancorp	1725 shares common stock	41,458	47,508
		Subtotal	18,817,161	22,378,806
		International Equity Growth Mutual Funds:		
	American Funds	American Europacific Growth Fund-CL A FD# 16	2,983,118	3,364,302
	WCM	WCM Focused Intl Growth-Ins	3,569,646	3,494,120
		Subtotal	6,552,763	6,858,422
		Mutual Fixed Income Funds:		
	Pimco	Pimco All Asset Fund Instl (PAAIX)	2,748,401	2,405,685
	Templeton	Templeton Global Bond Fund Ad Fund #616	3,790,904	3,338,586
		Subtotal	6,539,305	5,744,271
		Grand Subtotal	$ 46,916,542	$ 49,991,007
*	Messer, Inc.	67,469.6516 shares common stock		28,724,529
*	Messer, Inc.	277,474.50 shares common (leveraged) stock		118,131,991
		Total		$ 196,835,527

* Party-in-interest

See Independent Auditor's Report.