

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 6057(b) and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 24pt; font-weight: bold;">2017</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2017 or fiscal plan year beginning <u>01/01/2017</u> and ending <u>12/01/2017</u>			
A	This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)	
	☒ a single-employer plan ☐ a DFE (specify) ____		
B	This return/report is:	☐ the first return/report ☒ the final return/report	
	☒ an amended return/report ☒ a short plan year return/report (less than 12 months)		
C	If the plan is a collectively-bargained plan, check here. ▶ ☒		
D	Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program	
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a	Name of plan <u>EAGLE US 2 LLC RETIREMENT PENSION PLAN</u>	1b	Three-digit plan number (PN) ▶ <u>002</u>
		1c	Effective date of plan <u>01/28/2013</u>
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>EAGLE US 2 LLC</u> <u>2801 POST OAK BLVD</u> <u>SUITE 600</u> <u>HOUSTON, TX 77056</u>	2b	Employer Identification Number (EIN) <u>46-1269681</u>
		2c	Plan Sponsor's telephone number <u>770-395-4500</u>
		2d	Business code (see instructions) <u>325100</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	07/30/2020	JESSE STEPHAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2017)
v. 170203

3a Plan administrator's name and address ☐ Same as Plan Sponsor WESTLAKE MANAGEMENT SERVICES, INC. 2801 POST OAK BLVD SUITE 600 HOUSTON, TX 77056	3b Administrator's EIN 76-0321065 3c Administrator's telephone number 713-960-9111
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 1853
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 629 6a(2) 0 6b 0 6c 0 6d 0 6e 0 6f 0 6g 6h
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: 1B 1I 1H 3H b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☐ 0 **A** (Insurance Information)
- (4)** ☒ **C** (Service Provider Information)
- (5)** ☒ **D** (DFE/Participating Plan Information)
- (6)** ☐ **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2017 Form M-1 annual report. If the plan was not required to file the 2017 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 _____

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2017</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/01/2017

▶ Round off amounts to nearest dollar.
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan EAGLE US 2 LLC RETIREMENT PENSION PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF EAGLE US 2 LLC	D Employer Identification Number (EIN) 46-1269681

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500
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Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2017			
2 Assets:			
a Market value	2a	261677754	
b Actuarial value	2b	259196714	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	1100	157729656	157729656
b For terminated vested participants	132	5222865	5222865
c For active participants	629	59250445	63454116
d Total	1861	222202966	226406637
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	5.87 %	
6 Target normal cost	6	916923	

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

SIGN HERE		
CATHERINE KENAGY	Signature of actuary	07/29/2020
WILLIS TOWERS WATSON US LLC	Type or print name of actuary	Date
811 LOUISIANA STREET SUITE 2200 HOUSTON, TX 77002	Firm name	20-07490
	Address of the firm	Most recent enrollment number
		713-754-5214
		Telephone number (including area code)

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

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	51376085	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	3071075	0
9 Amount remaining (line 7 minus line 8)	48305010	0
10 Interest on line 9 using prior year's actual return of <u>8.50</u> %	4105926	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.06</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		
12 Other reductions in balances due to elections or deemed elections	0	
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	52410936	0

Part III Funding Percentages

14 Funding target attainment percentage	14	91.33%
15 Adjusted funding target attainment percentage	15	114.48%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	120.10%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ▶			18(b)	0	18(c) 0

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

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

20 Quarterly contributions and liquidity shortfalls:

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

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 4.16 %	2nd segment: 5.72 %	3rd segment: 6.48 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age.....				22 64
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	916923	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	916923	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	916923	0	916923
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

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

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2017
		This Form is Open to Public Inspection.

For calendar plan year 2017 or fiscal plan year beginning **01/01/2017** and ending **12/01/2017**

A Name of plan EAGLE US 2 LLC RETIREMENT PENSION PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 EAGLE US 2 LLC	D Employer Identification Number (EIN) 46-1269681

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
DELAWARE MANAGEMENT COMPANY
23-2859589

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIRST PACIFIC ADVISORS
20-1362771

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
GOLDMAN SACHS
13-3639445

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
CAPITAL RESEARCH AND MANAGEMENT CO.
95-1411037

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

WILLIAM BLAIR FUNDS

150 NORTH RIVERSIDE PLAZA
CHICAGO, IL 60606

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

THE VANGUARD GROUP, INC

23-1945930

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

WELLINGTON MANAGEMENT COMPANY LLP

280 CONGRESS STREET
BOSTON, MA 02210

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

HARBOR CAPITAL ADVISORS INC.

34-1953397

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

NORTHERN TRUST CORPORATION

36-2723087

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

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

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

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

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

TOWERS WATSON DELAWARE, INC.

53-0181291

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50 70	NONE	253724	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

WESTERN ASSET MANAGEMENT CO.

95-2705767

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	79053	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BLACKROCK INSTL TRUST COMPANY, N.A.

94-3112180

(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?
21 24 28 50 51	NONE	67416	Yes ☒ No ☐	Yes ☒ No ☐	0	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)

MONTAG & CALDWELL, LLC

58-1022504

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51 68	NONE	28757	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

NORTHERN TRUST COMPANY

36-1561860

(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?
21 51 68	NONE	26641	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

LCG ASSOCIATES, INC.

75-1680350

(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?
17 50	NONE	16960	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	MICHAEL THOMAS	b EIN:	46-4153802
c Position:	ACTUARY		
d Address:	WILLIS TOWERS WATSON 3500 LENOX ROAD, SUITE 900 ATLANTA, GA 30326	e Telephone:	404-365-1600

Explanation: MR. MICHAEL THOMAS HAS BEEN REPLACED BY MS. CATHERINE KENAGY AS THE ENROLLED ACTUARY FOR THE 2017 PLAN YEAR DUE TO A REASSIGNMENT OF RESPONSIBILITIES WITHIN WILLIS TOWERS WATSON.

a Name:	WARREN AVERETT, LLP	b EIN:	45-4084437
c Position:	PLAN AUDITORS		
d Address:	6 CONCOURSE PARKWAY SUITE 600 ATLANTA, GA 30328	e Telephone:	770-393-6398

Explanation: CONSOLIDATION OF WORK WITH EXISTING AUDITORS.

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 D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 <div style="border: 1px solid black; padding: 5px; font-size: 1.2em; font-weight: bold;">2017</div> This Form is Open to Public Inspection.
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For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/01/2017

A Name of plan <u>EAGLE US 2 LLC RETIREMENT PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>EAGLE US 2 LLC</u>	D Employer Identification Number (EIN) <u>46-1269681</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: GEORGIA GULF RET PL MASTER RET TR

b Name of sponsor of entity listed in (a): AXIALL CORPORATION

c EIN-PN <u>58-1563799-007</u>	d Entity code <u>M</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>6880684</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2017 This Form is Open to Public Inspection
For calendar plan year 2017 or fiscal plan year beginning <u>01/01/2017</u> and ending <u>12/01/2017</u>		
A Name of plan <u>EAGLE US 2 LLC RETIREMENT PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EAGLE US 2 LLC</u>	D Employer Identification Number (EIN) <u>46-1269681</u>	

	Part I Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)		
	(2) Participant contributions	1b(2)		
	(3) Other.....	1b(3)	0	0
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
	(2) U.S. Government securities.....	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other.....	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)		
	(9) Value of interest in common/collective trusts.....	1c(9)		
	(10) Value of interest in pooled separate accounts.....	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)	261677754	6880684
	(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)		
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities	1d(1)	
(2)	Employer real property	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	261677754 6880684
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	0 463684
i	Acquisition indebtedness	1i	
j	Other liabilities	1j	0 6417000
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	0 6880684
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	261677754 0

Part II Income and Expense Statement

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

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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		25230401
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		25230401

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	9143236	
(2) To insurance carriers for the provision of benefits	2e(2)	6417000	
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		15560236
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	253724	
(2) Contract administrator fees	2i(2)	232627	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	114075	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		600426
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		16160662

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		9069739
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		270747493

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: HAM, LANGSTON & BREZINA, LLP

(2) EIN: 76-0448495

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

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

Part IV Compliance Questions

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

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a		X	
4b		X	

		Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		15000000
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			
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?..... ☐ Yes ☒ No
 If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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)
WESTLAKE SALARIED EMPLOYEES' DEFINED BENEFIT PLAN	76-0321065	002

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
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 4113710. (See instructions.)

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 sections 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 2017 This Form is Open to Public Inspection.
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For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/01/2017

A Name of plan <u>EAGLE US 2 LLC RETIREMENT PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EAGLE US 2 LLC</u>	D Employer Identification Number (EIN) <u>46-1269681</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>36-3046063</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	<u>0</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☒ N/A

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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2017
v. 170203

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: 55.0% Investment-Grade Debt: 38.0% High-Yield Debt: 5.0% Real Estate: 0.0% Other: 2.0%

- 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):

EAGLE US 2 LLC RETIREMENT PENSION PLAN

FINANCIAL STATEMENTS

WITH INDEPENDENT AUDITOR'S REPORT

**As of June 30, 2017 and December 31, 2016 and
For the Period from January 1, 2017 to June 30, 2017 and
For the Year Ended December 31, 2016**

EAGLE US 2 LLC RETIREMENT PENSION PLAN
TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1
Financial Statements:	
Statements of Net Assets Available for Benefits As of June 30, 2017 (liquidation basis) and December 31, 2016 (ongoing basis)	3
Statements of Changes in Net Assets Available for Benefits For the period from January 1, 2017 to June 30, 2017 (liquidation basis) And for the year ended December 31, 2016 (ongoing basis)	4
Notes to Financial Statements	5



INDEPENDENT AUDITOR'S REPORT

To the Participants and Plan Administrator of the
Eagle US 2 LLC Retirement Pension Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Eagle US 2 LLC Retirement Pension Plan (the "Plan") which comprise the Statement of Net Assets Available for Benefits as of June 30, 2017, and the related Statement of Changes in Net Assets Available for Benefits for the period from January 1, 2017 to June 30, 2017, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Northern Trust Company (the "Trustee"), the Trustee of the Plan, except for comparing such information with the related information included in the 2017 financial statements. We have been informed by the Plan administrator that the Trustee held the Plan's investment assets from January 1, 2016 through June 30, 2017 and executed investment transactions. The Plan administrator has obtained a certification from the Trustee, as of June 30, 2017 and for the period from January 1, 2017 to June 30, 2017, that the information provided to the Plan administrator by the Trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2017 financial statements. Accordingly, we do not express an opinion on the 2017 financial statements.

Plan Termination and Liquidation Basis of Accounting

As discussed in Note 3 to the financial statements, the governing body of the Plan approved a plan of liquidation on March 31, 2017, and management determined liquidation is imminent. As a result, the Plan has changed its basis of accounting from the ongoing basis used in presenting the 2016 financial statements to the liquidation basis used in presenting the 2017 financial statements, including the benefit information disclosures. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this matter.

INDEPENDENT AUDITOR'S REPORT, CONTINUED

Other Matter – 2016 Financial Statement

The financial statements of the Plan as of December 31, 2016, were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan administrator instructed the predecessor auditors not to perform and they did not perform any auditing procedures with respect to the information certified by the Trustee. Their report, dated October 4, 2017, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the Trustee, were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the 2017 financial statements, other than that derived from the information certified by the Trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Ham, Langston & Breznia, L.L.P.

Houston, Texas
October 15, 2018

EAGLE US 2 LLC RETIREMENT PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
JUNE 30, 2017 (LIQUIDATION BASIS) AND DECEMBER 31, 2016 (ONGOING BASIS)
(In Thousands)

	June 30, 2017 <u>(liquidation basis)</u>	December 31, 2016 <u>(ongoing basis)</u>
Assets:		
Plan interest in Georgia Gulf Retirement Plan		
Master Retirement Trust	\$ 6,881	\$ 261,678
Total assets	<u>6,881</u>	<u>261,678</u>
Liabilities:		
Payable to insurance company	6,417	-
Payable to affiliated plan	<u>464</u>	<u>-</u>
Total liabilities	<u>6,881</u>	<u>-</u>
Net assets available for benefits	<u>\$ -</u>	<u>\$ 261,678</u>

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

EAGLE US 2 LLC RETIREMENT PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE PERIOD FROM JANUARY 1, 2017 TO JUNE 30, 2017 (LIQUIDATION BASIS) AND
FOR THE YEAR ENDED DECEMBER 31, 2016 (ONGOING BASIS)
(In Thousands)

	2017 <u>(liquidation basis)</u>	2016 <u>(ongoing basis)</u>
Additions to net assets attributable to:		
Plan interest in Georgia Gulf Retirement Plan Master Retirement Trust investment income	\$ 25,230	\$ 21,642
Total additions	<u>25,230</u>	<u>21,642</u>
Deductions from net assets attributable to:		
Benefits paid	9,143	15,091
Purchases of annuities	6,417	-
Administrative expenses	<u>600</u>	<u>1,177</u>
Total deductions	<u>16,160</u>	<u>16,268</u>
Net increase in net assets available for benefits before transfers to other plans	9,070	5,374
Net transfer to Westlake Salaried Employees' Defined Benefit Plan	<u>(270,748)</u>	<u>-</u>
Net (decrease) increase in net assets available for benefits	(261,678)	5,374
Net assets available for benefits, beginning of year	<u>261,678</u>	<u>256,304</u>
Net assets available for benefits, end of year	<u>\$ -</u>	<u>\$ 261,678</u>

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

EAGLE US 2 LLC RETIREMENT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

1. Description of Plan

The following description of the Eagle US 2 LLC Retirement Pension Plan (the "Plan") provides only general information pertaining to the Plan. Participants should refer to the official Plan document for complete information. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, ("ERISA") as amended.

General

On January 28, 2013, Axiall Holdco, Inc. ("Axiall" or the "Company") acquired substantially all of the assets and liabilities of PPG Industries, Inc.'s ("PPG") business relating to the production of chlorine, caustic soda and related chemicals through a merger between a subsidiary of PPG and a subsidiary of the Company (the "Merger"). In conjunction with the completion of the Merger, Eagle US 2 LLC, a related company to Axiall, established the Plan. Thereafter PPG transferred assets and liabilities in compliance with Section 414(l) of the Internal Revenue Code ("IRC") from the PPG Industries, Inc. Retirement Income Plan to the Plan in accordance with the terms of the merger agreement.

Effective as of September 1, 2016, the Company, was acquired by Westlake Chemical Corporation, a related company to Westlake Management Services, Inc. ("WMS"). Effective with the acquisition, WMS became the Plan administrator and sponsor. WMS also maintains the Westlake Salaried Employees' Defined Benefit Plan (the "Westlake Salaried Plan"). In 2017, as a result of the acquisition, the Plan was amended as follows:

- a. The liabilities for accrued benefits under the Plan for the following participants and beneficiaries, as well as the assets associated with such liabilities, were transferred to the Westlake Salaried Plan effective March 31, 2017:
 - i. Active employee participants;
 - ii. Terminated vested participants (including surviving spouses in the case of a deceased participant) not in pay status as of March 31, 2017;
 - iii. Participants in pay status as of March 31, 2017, who retired on or before June 30, 2016 and whose monthly pension payment is equal to or greater than \$545;
 - iv. Participants who become in pay status after June 30, 2016, without regard to their monthly pension amount;
 - v. Participants whose accrued benefits have been subject to a Qualified Domestic Relations Order ("QDRO") which had been provided to the Plan and accepted as such on or prior to March 31, 2017; and
 - vi. Alternative payees who have been allocated a portion of a participant's accrued benefit under the Plan, subject to a QDRO which had been provided to the Plan and accepted as such on or prior to March 31, 2017.
- b. The accrued benefits of those participants in pay status, as noted within the amendment, shall remain as participants under the Plan fully subject to its terms and conditions.
- c. Following the transfer of the aforementioned assets and liabilities to the Westlake Salaried Plan, in the event the Westlake Salaried Plan were to terminate immediately after the merger, the benefits which would be received by a participant under the Westlake Salaried Plan whose account was subject to such transfer would at least equal the benefits the participant would have received if the Plan had terminated immediately before the transfer of such assets and liabilities.
- d. Following the aforementioned transfer of assets and liabilities, as to the remaining Plan participants, the Plan was terminated effective as of June 30, 2017. As a result of such termination, all accrued benefits remaining under the Plan, if not previously fully vested, became 100% fully vested and non-forfeitable as of the date of termination of the Plan and all accrued benefits under the Plan were subject to annuitization as soon as administratively feasible after June 30, 2017, subject further to any required filings with the Pension Benefit Guaranty Corporation ("PBGC").

The Plan's net assets available for benefits and accumulated benefit obligations transferred to the Westlake Salaried Plan amounted to approximately \$270.75 million and \$208.39 million, respectively (See Note 7).

EAGLE US 2 LLC RETIREMENT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

1. Description of Plan, continued

The following key provisions are outlined prior to Plan termination.

The Plan is a noncontributory defined benefit pension plan which provides retirement benefits to Lake Charles employees covered by the collective bargaining agreements with Local Lodge 470 of District 161, International Association of Machinists and Aerospace Workers ("Local 470") hired prior to September 1, 2006 and Natrium employees covered by the collective bargaining agreement with The International Chemical Workers' Union Council and its Local No. 45C ("Local 45C") hired prior to August 19, 2010. The Plan is subject to the provisions of ERISA.

The following summarizes various hire, rehire and transfer dates which impact benefit accruals for employees covered under Local 470:

- i. Bargaining unit employees covered under Local 470 hired prior to September 1, 2006 are participants in the Plan with ongoing benefit service accruals, as defined.
- ii. Bargaining unit employees covered under Local 470, rehired on or after September 1, 2006 or transferred on or after August 31, 2012 may have frozen benefits in the Plan. However, these participants do not receive ongoing benefit service accruals, as defined.
- iii. Bargaining unit employees covered under Local 470 hired on or after September 1, 2006 are not eligible to participate in the Plan.

The following summarizes various hire, rehire and transfer dates which impact benefit accruals for employees that are covered under Local 45C:

- i. Bargaining unit employees covered under Local 45C hired before February 16, 2006 are participants in the Plan with ongoing benefit service accruals, as defined.
- ii. Bargaining unit employees hired on or after February 16, 2006 and before August 19, 2010 may participate in the Plan with benefit service frozen as of December 31, 2013.
- iii. Bargaining unit employees rehired or transferred on or after August 19, 2010 may have frozen benefits in the Plan; however, do not receive ongoing benefit service accruals, as defined.
- iv. Bargaining unit employees hired on or after August 19, 2010 are not eligible to participate in the Plan.

Participants may qualify for one of four types of pension benefits under the Plan: (i) normal retirement pension; (ii) early retirement pension; (iii) disability pension; or (iv) deferred vested retirement pension.

A participant is eligible for normal retirement pension upon attainment of normal retirement age, as defined, and must be a bargaining unit employee at the age of retirement. Benefits are based on years of service at the time of retirement multiplied by the applicable benefit rate, as defined. If a participant is actively employed, as defined, in the respective bargaining unit or on layoff or official leave of absence status, the participant is eligible for an early retirement pension benefit if the participant is at least age 60 and has 10 or more years of benefit service or is at least age 55 and age plus benefit service total at least 85. The early retirement pension benefit is calculated by applying a reduction factor to the normal retirement pension benefit.

If a participant has at least 10 years of benefit service and has been continuously disabled, as defined, for six consecutive months, the participant is eligible for a disability pension benefit. The disability pension benefit varies based upon the qualification of social security benefits, age and hire date.

If a participant terminates employment with the Company before qualification for retirement and has completed 5 or more years of vesting service, the participant will be entitled to a future benefit under the Plan, as defined.

Married retirees will automatically receive their pension benefits in the form of a qualified joint and survivor (spouse) annuity, unless an election is made to receive the benefit in another form. Retirees who are not married on the date pension benefits begin will receive payments in the form of a single life annuity, unless an election is made to receive the benefit in another form.

EAGLE US 2 LLC RETIREMENT PENSION PLAN NOTES TO FINANCIAL STATEMENTS

1. Description of Plan, continued

Investments

The Plan's investments are held in a master trust, the Georgia Gulf Retirement Plan Master Retirement Trust (the "Master Trust"). Northern Trust Company (the "Trustee") serves as the trustee of the Master Trust. The Master Trust was established for the investment of the Plan's assets and all funded defined benefit plans sponsored by the Company. The Company makes contributions to the Master Trust which supports the Plan and other pension plans sponsored by affiliates of the Company. Benefits are paid from the Master Trust to eligible participants of these plans. The assets held by the Master Trust are commingled for investment purposes and are not separately identifiable by plan (See Note 5).

2. Summary of Significant Accounting Policies

Basis of Accounting

Due to the decision to terminate the Plan during the year ended June 30, 2017, and in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP"), the financial statements as of June 30, 2017 and for the period from January 1, 2017 to June 30, 2017 are prepared using the liquidation basis of accounting. The financial statements of the Plan as of and for the year ended December 31, 2016 are prepared on the ongoing basis of accounting.

Valuation of Investments and Income Recognition

All investments held by the Master Trust, which includes corporate bonds, bank collective trust funds, mutual funds, and common stocks are carried at fair value. Mutual funds and common stocks are valued at published closing prices on the last business day of the period. The corporate bond and the bank collective trust funds are valued at fair market value established by the issuer of the fund, which is based upon the underlying assets held by the fund.

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.

Use of Estimates

The preparation of the financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits and changes therein, at the date of the financial statements. Actual results could differ from these estimates.

Risks and Uncertainties

The Plan and Master Trust utilize various investment securities, including corporate bonds, bank collective trust funds, mutual funds and common stocks. Such investments are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the values of investment securities in the near term could materially affect investment balances reported in the statements of net assets available for benefits.

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

EAGLE US 2 LLC RETIREMENT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

2. Summary of Significant Accounting Policies, continued

Administrative Expenses

The Plan's expenses are paid either by the Plan or the Company, as provided by the Plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statement of changes in net assets available for benefits. In addition, certain investment related expenses are included in Plan interest in Georgia Gulf Retirement Plan Master Retirement Trust in the accompanying statement of changes in net assets available for benefits.

Payment of Benefits

Benefit payments to participants or beneficiaries are recorded upon distribution.

Recent Accounting Pronouncements

In February 2017, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2017-06, *Employee Benefit Plan Master Trust Reporting*. ASU 2017-06 requires plans to report interests in a master trust and changes in the value of that interest as a separate line item on the statement of net assets available for benefits and the statement of changes in net assets available for benefits, respectively. The plan must also disclose the master trust's investments by general type as well as other assets and liabilities and disclose the dollar amount of the plan's interest in each category disclosed. ASU 2017-06 is effective for fiscal years beginning after December 15, 2018 with retrospective application. Early adoption is permitted. Plan management is currently evaluating the impact of ASU 2017-06 on the Plan's financial statements and disclosures.

3. Plan Termination

On March 31, 2017, the governing body of the Plan voted to terminate the Plan effective as of June 30, 2017. As a result of the termination, the accrued benefits of each participant became fully vested. Upon approval from the Internal Revenue Service ("IRS") and PBGC, the Plan liquidated all assets and purchased annuity contracts through a third-party insurance carrier which is responsible for payment of benefits when due.

4. Information Certified by Trustee (Unaudited)

The Plan Administrator has elected the method of annual reporting and compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, certain information related to investments disclosed in the accompanying financial statements, the Plan's interest in the Master Trust held at June 30, 2017 and December 31, 2016, and the Plan's interest in the Master Trust net investment income for the period from January 1, 2017 to June 30, 2017 and the year ended December 31, 2016, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by the Trustee of the Plan.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements.

EAGLE US 2 LLC RETIREMENT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

5. Plan Interest in Georgia Gulf Retirement Plan Master Retirement Trust (Unaudited)

The Plan held a 0.07% and 46.36% interest in the Master Trust as of June 30, 2017 and December 31, 2016. The value of the Plan's interest in the Master Trust is based on the beginning of the year value of the Plan's interest in the Master Trust plus actual contributions and allocated investment income less actual distributions and allocated administrative expenses. Investment income and administrative expenses related to the Master Trust are allocated to the individual plans based upon the amount of time the Plan's assets were invested in the Master Trust. On October 2, 2017, the assets of the Westlake Salaried Plan and the Westlake Wage Employees' Defined Benefit Plan, affiliated plans sponsored by Westlake, were transferred into the Master Trust. The Plan's interest in the Master Trust as of June 30, 2017 and December 31, 2016 and for the period from January 1, 2017 to June 30, 2017 and for the year ended December 31, 2016 are as follows (in thousands):

	<u>2017</u>	<u>2016</u>
Plan interest in Master Trust	\$ 6,881	\$ 261,678
Plan interest in Master Trust investment income	\$ 25,230	\$ 21,642

As discussed in Note 1, prior to its termination, the Plan held an undivided interest in the Master Trust together with other defined benefit plans sponsored by WMS. Upon the Plan's termination on June 30, 2017, the Master Trust continued in existence as a funding vehicle for the other WMS sponsored defined benefit plans. Accordingly, the following table presents the investments held by the Master Trust as of December 31, 2017 and 2016 (in thousands):

	<u>2017</u>	<u>2016</u>
Assets:		
Investments, at fair value:		
Common stocks	\$ 21,026	\$ 16,522
Mutual funds	244,390	173,722
Bank collective trust funds	386,777	373,931
Corporate bonds	177	203
Total investments, at fair value	652,370	564,378
Accrued income	257	189
Total assets	652,627	564,567
Liabilities:		
Pending trade purchases	225	165
Net assets of Master Trust	\$ 652,402	\$ 564,402

EAGLE US 2 LLC RETIREMENT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

5. Plan Interest in Georgia Gulf Retirement Plan Master Retirement Trust (Unaudited), continued

The following table presents the changes in net assets of the Master Trust for the year ended December 31, 2017 and 2016 (in thousands):

	<u>2017</u>	<u>2016</u>
Investment income:		
Interest and dividends	\$ 4,474	\$ 4,337
Net appreciation in fair value of investments	<u>89,815</u>	<u>37,191</u>
Total investment income	94,289	41,528
Investment expenses	<u>(147)</u>	<u>(12)</u>
Net investment income	94,142	41,516
Transfers in from affiliated plans	49,635	-
Other transfers out of the Master Trust	(53,545)	(56,166)
Administrative expenses	<u>(2,232)</u>	<u>(4,545)</u>
Net increase (decrease) in net assets available for benefits	88,000	(19,195)
Net assets available for benefits, beginning of year	<u>564,402</u>	<u>583,597</u>
Net assets available for benefits, end of year	<u>\$ 652,402</u>	<u>\$ 564,402</u>

Fair Value Measurements

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

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value and held in the Master Trust at December 31, 2017 and 2016.

EAGLE US 2 LLC RETIREMENT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

5. Plan Interest in Georgia Gulf Retirement Plan Master Retirement Trust (Unaudited), continued

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

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Master Trust are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their Net Asset Value ("NAV") and to transact at that price. The mutual funds held by the Master Trust are deemed to be actively traded.

Bank collective trust funds: Valued at the NAV of units of a bank collective trust. The NAV, as provided by the Trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Were the Plan to initiate a full redemption of the bank collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

Corporate bonds: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

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

The following tables set forth by level, within the fair value hierarchy, the Master Trust's assets measured at fair value on a recurring basis as of December 31, 2017 and 2016 (in thousands):

Assets at Fair Value as of December 31, 2017				
	Level 1	Level 2	Level 3	Total
Common stocks	\$ 21,026	\$ -	\$ -	\$ 21,026
Mutual funds	244,390	-	-	244,390
Corporate bonds	-	177	-	177
	<u>\$ 265,416</u>	<u>\$ 177</u>	<u>\$ -</u>	265,593
Investment measured at NAV ^(a)				<u>386,777</u>
Total investments at fair value				<u>\$ 652,370</u>

Assets at Fair Value as of December 31, 2016				
	Level 1	Level 2	Level 3	Total
Common stocks	\$ 16,522	\$ -	\$ -	\$ 16,522
Mutual funds	173,722	-	-	173,722
Corporate bonds	-	203	-	203
	<u>\$ 190,244</u>	<u>\$ 203</u>	<u>\$ -</u>	190,447
Investment measured at NAV ^(a)				<u>373,931</u>
Total investments at fair value				<u>\$ 564,378</u>

(a) In accordance with ASU No. 2015-07 Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Master Trust's Statements of Net Assets Available for Benefits.

EAGLE US 2 LLC RETIREMENT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

5. Plan Interest in Georgia Gulf Retirement Plan Master Retirement Trust (Unaudited), continued

The following tables summarize investments measured at fair value based on the NAV per share as of June 30, 2017 and December 31, 2016 (in thousands):

<u>Investment</u>	<u>Fair Value June 30, 2017</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if currently eligible)</u>	<u>Redemption Notice Period</u>
NT Collective Government Short-term Investment Fund	\$ 13,314	N/A	Daily	N/A
NT Collective All Country World Index (ACWI) ex-US Fund – Non Lending	49,717	N/A	Daily	N/A
NT Collective Russell 2000 Index Fund – Non Lending	25,322	N/A	Daily	N/A
NT Collective S&P 500 Index Fund – Non Lending	116,272	N/A	Daily	N/A
Wellington Trust Company CIF II Quality Value Portfolio (Series 1)	56,823	N/A	Daily	N/A
Western Asset Total Return Unconstrained (TRU) Bond, L.L.C. Fund	58,993	N/A	Daily	N/A
BlackRock Long Term Government Bond Index Fund	8,709	N/A	Daily	N/A
BlackRock Intermediate Government Bond Index Fund	5,273	N/A	Daily	N/A
BlackRock Long Duration CR Screen – Non Lending	52,354	N/A	Daily	N/A
	<u>\$ 386,777</u>			

<u>Investment</u>	<u>Fair Value December 31, 2016</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if currently eligible)</u>	<u>Redemption Notice Period</u>
NT Collective Government Short-term Investment Fund	\$ 13,187	N/A	Daily	N/A
NT Collective All Country World Index (ACWI) ex-US Fund – Non Lending	46,106	N/A	Daily	N/A
NT Collective Russell 2000 Index Fund – Non Lending	20,440	N/A	Daily	N/A
NT Collective S&P 500 Index Fund – Non Lending	94,803	N/A	Daily	N/A
Wellington Trust Company CIF II Quality Value Portfolio (Series 1)	55,019	N/A	Daily	N/A
Western Asset Total Return Unconstrained (TRU) Bond, L.L.C. Fund	84,558	N/A	Daily	N/A
BlackRock Long Term Government Bond Index Fund	8,005	N/A	Daily	N/A
BlackRock Intermediate Government Bond Index Fund	5,201	N/A	Daily	N/A
BlackRock Long Duration CR Screen – Non Lending	46,612	N/A	Daily	N/A
	<u>\$ 373,931</u>			

EAGLE US 2 LLC RETIREMENT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

6. Funding Policy

The Company's funding policy is for the Company to contribute an amount which will meet or exceed the annual ERISA and minimum funding requirement, as determined by the Plan's independent actuary. The Company has met the minimum funding requirements of ERISA for the Plan during the period ended June 30, 2017 and the year ended December 31, 2016.

7. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the services employees have rendered as of the valuation date. Accumulated plan benefits include benefits expected to be paid to: (i) retired or terminated employees or their beneficiaries; (ii) beneficiaries of employees who have died; and (iii) present employees or their beneficiaries.

The actuarial present value of accumulated plan benefits is determined by an independent actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment. The actuarial present value of accumulated plan benefits was calculated as of January 1, 2017. Had the actuarial valuation been performed as of December 31, 2016, there would be no material differences.

The actuarial present value of accumulated plan benefits as of December 31, 2016, as determined by the Plan's actuary, is as follows (in thousands):

Actuarial present value of accumulated plan benefits:

Vested benefits:

Participants currently receiving benefits	\$ 149,896
Other participants	<u>61,044</u>
Total vested benefits	210,940

Non-vested benefits	<u>3,869</u>
---------------------	--------------

Total actuarial present value of accumulated plan benefits	<u><u>\$ 214,809</u></u>
--	--------------------------

The following is a summary of the change in the actuarial present value of accumulated plan benefits for the year ended December 31, 2016 (in thousands):

Actuarial present value of accumulated plan benefits at beginning of year	<u>\$ 216,013</u>
---	-------------------

Increase (decrease) during the period attributable to:

Benefits accumulated	1,480
Benefits paid	(15,091)
Decrease in discount period	13,696
Actuarial assumptions	<u>(1,289)</u>
Net decrease	<u>(1,204)</u>

Actuarial present value of accumulated plan benefits at end of year	<u><u>\$ 214,809</u></u>
---	--------------------------

The following is an analysis of the accumulated benefit obligation for the period from January 1, 2017 to June 30, 2017 (in thousands):

Accumulated benefit obligation at January 1, 2017	\$ 214,809
Transfer to Westlake Salaried Plan	<u>(208,392)</u>
Accumulated benefit obligation at June 30, 2017	<u><u>\$ 6,417</u></u>

EAGLE US 2 LLC RETIREMENT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

7. Actuarial Present Value of Accumulated Plan Benefits, continued

Actuarial determinations for the Plan are based on beginning-of-year benefit information. The actuary employs certain assumptions in the determination of contributions and the present value of accumulated Plan benefits. The change in assumptions primarily represents use of an updated mortality table as prescribed by the IRS and a decrease in assumed expenses from \$900 thousand to \$490 thousand. The significant actuarial assumptions underlying the actuarial valuations at January 1, 2017 are as follows:

Interest rate	6.5%
Lump sum interest rate	5.0%
Turnover	Percentage of employees withdrawing from employment during the year of age shown. 30% of annual turnover assumed in the first 3 years of service.

<u>Age</u>	<u>Rate</u>
25	17.00%
30	9.40%
35	6.70%
40	5.00%
45	3.80%
50	2.70%
55	1.60%

Retirement age		
Actives - Less than 30 Years of Service	<u>Age</u>	<u>Rate</u>
	55 - 59	1.00%
	60 - 61	2.50%
	62 - 63	15.00%
	64	20.00%
	65	100.00%

Actives - Greater than or equal to 30 Years of Service	<u>Age</u>	<u>Rate</u>
	55 - 57	1.00%
	58 - 61	5.00%
	62 - 64	30.00%
	65	100.00%

Deferred vested benefits	Age 65
Marriage assumptions	75% of male and 60% of female participants are assumed to be married. Males are assumed to be three years older than their spouses.
Mortality rates	RP - 2016 mortality tables with projected generational mortality improvements using Scale MP-2016.
Anticipated administrative expenses associated with providing benefits	\$490 thousand

EAGLE US 2 LLC RETIREMENT PENSION PLAN NOTES TO FINANCIAL STATEMENTS

8. Annuities

In October 2017, the Plan purchased annuities totaling approximately \$6.42 million with Minnesota Life Insurance Company ("Minnesota Life"). Purchased annuities are contracts under which Minnesota Life is obligated to pay benefits to named employees or their beneficiaries and such funds are excluded from the Plan's assets.

9. Income Tax Status

The Plan obtained its latest determination letter on December 15, 2015, in which the IRS stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. The Plan has been amended since receiving the determination letter. However, Plan management believes the Plan and related trust continue to be tax-exempt and therefore, no provision for income taxes has been included in the Plan's financial statements.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions, including the IRS. The Plan is currently under no tax examinations.

10. Related-Party Transaction

Certain plan investments are in common collective trust funds managed by an affiliate of the Trustee of the Plan, and therefore, such transactions qualify as party-in-interest transactions under ERISA. Consequently, such transactions are covered by an exemption from the prohibited transaction provisions of ERISA and the IRC.

11. Subsequent Events

Plan management has evaluated subsequent events through October 15, 2018, which is the date the financial statements were issued, and has concluded that there are no significant events to be reported.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 Schedule of Active Participant Data as of January 1, 2017

Attained Age	Years of Credited Service																			
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & Over	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		0		0		0		0		0		0		0		0		0	
25 - 29	0		0		0		0		0		0		0		0		0		0	
30 - 34	0		0		0		0		0		0		0		0		0		0	
35 - 39	0		1		2		11		2		0		0		0		0		0	
40 - 44	3		0		3		21		25		5		0		0		0		0	
45 - 49	3		2		6		25		36		21		6		0		0		0	
50 - 54	1		2		3		19		28		36		34		12		2		0	
55 - 59	1		0		3		9		16		23		43		26		45		3	
60 - 64	0		0		0		5		8		12		21		13		31		11	
65 - 69	0		0		0		1		2		1		2		1		5		5	
70 & Over	0		0		0		0		0		0		0		0		1		3	

Plan Name: Eagle US 2 LLC Retirement Pension Plan
 EIN / PN: 46-1269681 / 002
 Plan Sponsor: Eagle US 2 LLC
 Valuation Date: January 1, 2017

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis:

- | | |
|-----------------------|---|
| ■ Applicable month | Fourth month preceding the valuation date |
| ■ Interest rate basis | 3-Segment Rates |

Interest rates:

	Reflecting Corridors	Not Reflecting Corridors
■ First segment rate	4.16%	1.52%
■ Second segment rate	5.72%	3.80%
■ Third segment rate	6.48%	4.79%
■ Effective interest rate	5.87%	4.06%

Annual rates of increase

- | | |
|-------------------------------------|-----|
| ■ Compensation: | N/A |
| ■ Future Social Security wage bases | N/A |
| ■ Statutory limits on compensation | N/A |

Administrative expenses

Prior year non-PBGC premium related administrative expenses, plus the estimated PBGC premium to be paid out of the trust for the plan year, which resulted in \$490,000 for the 2017 plan year.

Plan Name:	Eagle US 2 LLC Retirement Pension Plan
EIN / PN:	46-1269681 / 002
Plan Sponsor:	Eagle US 2 LLC
Valuation Date:	January 1, 2017

SCHEDULE SB ATTACHMENTS

Demographic and Other Assumptions

Inclusion date The valuation date coincident with or next following the enrollment date on which the employee becomes a participant.

New or rehired employees It was assumed there will be no new or rehired employees.

Mortality

■ **Healthy** Separate rates for non-annuitants (based on RP-2000 “Employees” table without collar or amount adjustments, projected to 2032 using scale AA) and annuitants (based on RP-2000 “Healthy Annuitants” table without collar or amount adjustments, projected to 2024 using scale AA).

■ **Disabled** Alternative disabled life mortality tables as defined under Revenue Ruling 96-7.

Termination (not due to disability or retirement) rates Rates vary by age and service; representative rates are shown below:

Attained Age	Rate (3+ Years of Service)*
25	17.00%
30	9.40%
35	6.70%
40	5.00%
45	3.80%
50	2.70%
55	1.60%

**30% annual turnover assumed in the first 3 years of service*

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 1, 2017

SCHEDULE SB ATTACHMENTS

Disability rates

All future disabled participants are assumed to become eligible for Social Security disability benefits.

Rates vary by age and gender; representative rates are shown below:

Attained Age	Rate
25	0.09%
30	0.11%
35	0.14%
40	0.19%
45	0.30%
50	0.51%
55	0.96%
60	1.66%

Retirement

Rates vary by age and service; representative rates are shown below:

Attained Age	Less than 30 Years of Service	Greater than or equal to 30 Years of Service
55 – 57	1.0%	1.0%
58 – 59	1.0%	5.0%
60 – 61	2.5%	5.0%
62 – 63	15.0%	30.0%
64	20.0%	30.0%
65	100.0%	100.0%

Form of Payment

30% of participants are assumed to elect a single life annuity, 55% are assumed to elect a 60% joint and survivor annuity, and 15% are assumed to elect a 75% joint and survivor annuity.

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 1, 2017

SCHEDULE SB ATTACHMENTS

Benefit commencement date:

- | | |
|-------------------------------|---|
| ■ Preretirement death benefit | Date the employee would have attained
(i) Age 55 if death occurs after completion of 85 points (age plus service),
(ii) Age 60 if death occurs following 10 years of service, or
(iii) Age 65. |
| ■ Deferred vested benefit | Age 65 |
| ■ Disability benefit | Age 65 if less than 10 years of vesting service; otherwise, immediately upon disablement. Occupational pension from injury or disease is assumed to be \$0. |
| ■ Retirement benefit | Upon termination of employment. |

Percent married

75% of male and 60% of female participants are assumed to be married.

Spouse age

Based on valuation census data for current retirees, if available; otherwise wife 3 years younger than husband for future retirees.

Timing of benefit payments

Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on the date of decrement.

Plan Name:	Eagle US 2 LLC Retirement Pension Plan
EIN / PN:	46-1269681 / 002
Plan Sponsor:	Eagle US 2 LLC
Valuation Date:	January 1, 2017

SCHEDULE SB ATTACHMENTS

Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefits as required by regulations under IRC §430.
Target normal cost	Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.
Actuarial value of assets	<p>Average of the fair market value of assets on the valuation date and 12 months preceding the valuation date, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the prior plan year).</p> <p>The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.</p>

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 1, 2017

SCHEDULE SB ATTACHMENTS

Benefits not valued

All benefits described in the Plan Provisions section of this report were valued. We are not aware of any significant benefits required to be valued that were not.

Sources of Data and Other Information

Data as of January 1, 2017 for the Axiall Union Plan was furnished by a third-party administrator. Data were reviewed for reasonableness and consistency, but no audit was performed. Assumptions or estimates were made when data were not available. These assumptions were communicated to Westlake Chemical Corporation in a letter dated September 26, 2017.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 1, 2017

SCHEDULE SB ATTACHMENTS

Assumptions Rationale – Significant Economic Assumptions for Contributions

Interest rate	The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.
Assumed return for asset smoothing	Westlake selected expected long-term rates of return on assets based on an estimate of future experience for trust asset returns, reflecting the plans' current asset allocations, and current and expected future market conditions. Rates are net of investment expenses paid from the trust.

Assumptions Rationale – Significant Demographic Assumptions

Healthy and Disabled Mortality	As prescribed by IRC §430(h).
Termination	Termination rates were based on an experience study conducted in 2013 combined with best estimates for future experience with consideration given to whether any conditions have changed that would be expected to produce different results in the future.
Retirement	Retirement rates were based on an experience study conducted in 2013 combined with best estimates for future experience with consideration given to whether any conditions have changed that would be expected to produce different results in the future.
Deferred vested benefit commencement age for participants	Deferred vested participants' assumed commencement age is a single age intended to capture the average age at commencement.
Form of Payment	Form of payment elections were based on an experience study conducted in 2015 combined with best estimates for future experience with consideration given to whether any conditions have changed that would be expected to produce different results in the future.
Spouse age	The assumed age difference for spouses is based on general population statistics on the age difference for married individuals of retirement age.

Plan Name:	Eagle US 2 LLC Retirement Pension Plan
EIN / PN:	46-1269681 / 002
Plan Sponsor:	Eagle US 2 LLC
Valuation Date:	January 1, 2017

SCHEDULE SB ATTACHMENTS

Source of Prescribed Methods

Funding Methods

The methods used for funding purposes as described herein, including the method of determining plan assets, are “prescribed methods set by law”, as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.

Changes in Assumptions and Methods

Change in assumptions and methods since prior valuation

- The segment interest rates used to calculate the funding target and target normal cost were updated to the current valuation date as required by IRC §430.
- The mortality table used to calculate the funding target and target normal cost was updated to include one additional year of projected mortality improvements.
- The assumed plan-related expenses added to the target normal cost were updated, pursuant to the elected methodology, to reflect prior year experience and estimated 2017 PBGC premiums as shown below.

Year	Axiall Union
2016	\$900,000
2017	\$490,000

Change in methods since prior valuation

- None.

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 1, 2017

SCHEDULE SB ATTACHMENTS

Schedule SB, Part VIII

Detail on Minimum Required Contribution Calculation as of January 1, 2017

Effective March 31, 2017 a de minimis spin-off occurred in which a portion of the Eagle US 2 LLC Retirement Pension Plan (Axiall Union Plan) spun-off and subsequently merged into the Westlake Salaried Employees' Defined Benefit Plan (Westlake Salaried Plan), with the de minimis portion being the part of the plan that remained behind in the ongoing Axiall Union Plan. Effective June 30, 2017 the remaining portion of the Axiall Union Plan was terminated via a Standard Plan Termination with the assets fully distributed by December 1, 2017.

While these events do not impact the funded status measurements as of January 1, 2017, they do impact the determination of the 2017 plan year minimum required contribution for each plan. The 2017 minimum required contribution was determined based on the following regulatory guidance regarding de minimis spin-offs and mergers:

Determination of 2017 Minimum Required Contribution (MRC) as approved by the IRS in their December 12, 2019 ruling decision

- Allocation of the components of the total MRC, before plan restructuring, between the Eagle Plan and the Westlake Salaried Plan is based on the split of the January 1, 2017 funded status between the two pieces of the original plan
- The MRC for the Eagle Plan before reflecting the plan restructuring activity (Column A of the below exhibit) is split between the two plans as follows:
 - Portion of full MRC allocated to the Eagle Plan for the period prior to the merger from 1/1/2017 to 3/31/2017 (Column B), plus the portion of the remaining MRC components allocated to the Eagle Plan for the period 4/1/2017 to 12/1/2017 based on the January 1, 2017 funded status split of the two pieces of the plan (Column C); and
 - Westlake Salaried Plan for the period after the merger from 4/1/2017 to 12/31/2017 (Column E)
- Detail on Allocations for Pre and Post Merger components:
 - Administrative Expenses for the full year were allocated by determining the portion of the annual expense assumption we would have expected to be paid from the Eagle Plan during the first quarter of the year (Column B). We then determined the portion of the annual expense assumption we would have expected to be paid from the Eagle Plan from 4/1-12/1/17 (Column C). The remaining portion was allocated to the Westlake Salaried Plan trust as the amount expected to be paid from that trust after the merger (Column E).
 - The benefit accrual portion of the Eagle Plan Target Normal Cost was allocated because the plan credits a month of service for each 125 hours worked. The population accruing benefits works an average of 2,300 hours a year and therefore 33% of the accrual was allocated to the Eagle Plan before the plan restructuring (column B) with the remaining allocated to the Westlake Salaried Plan (column E) given all actives merged over at 4/1/17.
 - Funding Balance allocated to Eagle Plan based on the portion needed to satisfy the MRC with remaining amount to the Westlake Salaried Plan

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 1, 2017

SCHEDULE SB ATTACHMENTS

		(A)	(B)	(C)	(D)=(B)+(C)	(E)
		Eagle US 2 LLC Retirement Pension Plan, Before Impact of Plan Spinoff	Eagle Plan, Before Plan Transactions (1/1/17 - 3/31/17 MRC Development)	Eagle Plan, Post Spinoff Portion (4/1/17 - 12/1/17)	MRC Amended Schedule SB Entries for the Eagle US 2 LLC Retirement Pension Plan	Portion of Eagle Plan, Merged into Westlake Salaried Employees' Defined Benefit Plan (4/1/17 - 12/31/17)
Assets and Liabilities						
	Funding Target as of January 1, 2017	226,406,637		5,080,035		221,326,602
	Actuarial Value of Assets as of January 1, 2017	259,196,714		7,027,140		252,169,574
Minimum Required Contribution						
1	Target Normal Cost (a+b)	2,523,770	768,923	148,000	916,923	1,606,847
	a Administrative Expense Load	490,000	91,000	148,000	239,000	251,000
	b PV of Expected Benefit Accruals	2,033,770	677,923	-	677,923	1,355,847
2	Excess Assets (not greater than 1)	-	-	-	-	-
3	Net Shortfall Amortization Installment	-	-	-	-	-
4	Minimum Required Contribution (1+2+3, minimum of \$0)	2,523,770	768,923	148,000	916,923	1,606,847
Funding Balances						
	Funding Standard Carryover Balance as of January 1, 2017	52,410,936	768,923	148,000	916,923	51,494,013
	Prefunding Balance as of January 1, 2017	-	-	-	-	-

Plan Name: Eagle US 2 LLC Retirement Pension Plan
 EIN / PN: 46-1269681 / 002
 Plan Sponsor: Eagle US 2 LLC
 Valuation Date: January 1, 2017

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2017 This Form is Open to Public Inspection
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For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/01/2017

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

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

A Name of plan EAGLE US 2 LLC RETIREMENT PENSION PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Eagle US 2 LLC	D Employer Identification Number (EIN) 46-1269681
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month 01 Day 01 Year 2017	
2 Assets:	
a Market value.....	2a 261,677,754
b Actuarial value	2b 259,196,714
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	(1) Number of participants 1,100 (2) Vested Funding Target 157,729,656 (3) Total Funding Target 157,729,656
b For terminated vested participants	132 5,222,865 5,222,865
c For active participants	629 59,250,445 63,454,116
d Total	1,861 222,202,966 226,406,637
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions.....	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate.....	5 5.87%
6 Target normal cost	6 916,923

Statement by Enrolled Actuary

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

SIGN HERE	Catherine Kenagy CK	07/29/2020
	Signature of actuary	Date
Catherine Kenagy		2007490
	Type or print name of actuary	Most recent enrollment number
Willis Towers Watson US LLC		713-754-5214
	Firm name	Telephone number (including area code)
811 Louisiana Street Suite 2200 Houston TX 77002		
	Address of the firm	

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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2017

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	51,376,085	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	3,071,075	0
9 Amount remaining (line 7 minus line 8).....	48,305,010	0
10 Interest on line 9 using prior year's actual return of <u>8.50%</u>	4,105,926	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year).....		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.06%</u>		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance.....		
12 Other reductions in balances due to elections or deemed elections	0	
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	52,410,936	0

Part III Funding Percentages

14 Funding target attainment percentage	14	91.33%
15 Adjusted funding target attainment percentage.....	15	114.48%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	120.10%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ▶			18(b)	0	18(c)
					0

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

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

20 Quarterly contributions and liquidity shortfalls:

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

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 4.16 %	2nd segment: 5.72 %	3rd segment: 6.48 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	916,923	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	0		0
b Waiver amortization installment	0		0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	916,923	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	916,923	0	916,923
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2017

See Schedule SB, Part V - Statement of Actuarial Assumptions/Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 1, 2017

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Axiall Holdco, Inc.
EIN/PN	46-4153802/001
Plan Name	Axiall Corporation Retirement Plan
Valuation Date	January 1, 2017
Enrolled Actuary	Catherine Kenagy
Enrollment Number	20-07490

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

Plan Name:	Axiall Corporation Retirement Plan
EIN / PN:	46-4153802 / 001
Plan Sponsor:	Axiall Holdco, Inc.
Valuation Date	January 1, 2017

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Plan Provisions

The plan was restated and amended effective January 15, 2015. The most recent amendment reflected in the following plan provisions took effect on June 30, 2017.

Plan Year The twelve-month period ending December 31.

Changes in Plan Provisions Since Prior Year

Effective March 31, 2017, certain participants of the plan (as described in the 4th amendment to the Eagle US 2 LLC Retirement Pension Plan) were spun-off and subsequently merged into the Westlake Salaried Plan. Effective June 30, 2017, the plan was terminated and all liabilities settled via annuity purchase by the end of the year. These transactions are not reflected in the January 1, 2017 funding valuation results presented in this report, unless otherwise noted.

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 1, 2017

SCHEDULE SB ATTACHMENTS

Lake Charles

Plan Provisions

The plan's effective date is February 23, 1955 as amended and restated January 1, 2010 (plan in effect immediately prior to spin-off). The acquired plan document was restated and amended effective January 15, 2015. The plan was most recently amended effective September 1, 2015.

Effective September 1, 2006, the plan was closed to new entrants or rehires.

Covered employees	Lake Charles employees covered by the Collective Bargaining Agreement with Local Lodge 470 of District 161, International Association of Machinists and Aerospace Workers and hired prior to September 1, 2006.
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Participation date	Date of hire
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Definitions

Vesting service	Continuous service from date of hire. Generally, a year of vesting service is earned for each calendar year with 870 hours of service.
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Pension service	Continuous service from date of hire. Generally, a year of pension service is earned for each calendar year with 1,500 hours of service.
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Normal retirement date (NRD)	Last day of the month coinciding with the attainment of age 65.
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Monthly accrued benefit	\$51.00 time continuous service.
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Eligibility for Benefits

Normal retirement	Age 65
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Early retirement	Age 60 with 10 years continuous service or age 55 with age plus years of service equal to at least 85, if earlier.
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Postponed retirement	Retirement after normal retirement.
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Vested termination	Termination for reasons other than death or retirement after completing five years of vesting service or attainment of normal retirement.
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Plan Name:	Eagle US 2 LLC Retirement Pension Plan
EIN / PN:	46-1269681 / 002
Plan Sponsor:	Eagle US 2 LLC
Valuation Date:	January 1, 2017

SCHEDULE SB ATTACHMENTS

Disability	10 years continuous service and disability must be total and permanent, first eligible following 6 months of disability or earlier if terminal.
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse.
Special Early Supplement	Age 55 plus 30 years continuous service.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit payable immediately
Early retirement	Accrued benefit reduced by 2.4% for each year prior to 60 or for each year of service less than 35, whichever results in the lesser reduction.
Postponed retirement	The monthly pension benefit determined as of the actual retirement date.
Vested termination	Accrued benefit reduced 6.667% per year for commencement prior to normal retirement age if separation from service occurs prior to early retirement. Commencement after normal retirement age is applied retroactively to normal retirement.
Disability	Accrued benefit payable immediately plus a monthly temporary supplement equal to \$15.00 times continuous service. Temporary supplement ends following age 62 or upon eligibility for Social Security disability or old age benefits.
Preretirement death	Surviving spouse receives 60% of benefit calculated as if participant retired early at first possible date and elected a Joint and Survivor Annuity with 60% continuing to the beneficiary.
Special Early Supplement	Monthly temporary supplement of \$550.00 payable to 62.

Plan Name:	Eagle US 2 LLC Retirement Pension Plan
EIN / PN:	46-1269681 / 002
Plan Sponsor:	Eagle US 2 LLC
Valuation Date:	January 1, 2017

SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment	<p>Monthly pension benefits are paid as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of a 60% Joint and Survivor Annuity option or, if the participant elects and the spouse consents, another optional form offered by the plan. Optional forms include 50%, 75% and 100% Joint and Survivor Annuities. Reduction for Joint and Survivor Annuity options are based on the plan's reduction factors.</p> <p>Lump sum cashout if the present value of benefit is \$5,000 or less.</p>
Pension increases	None
Plan participants' contributions	None
Maximum on benefits and pay	<p>All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective. Increases in the dollar limits are not assumed for determining contributions.</p>

Plan Name:	Eagle US 2 LLC Retirement Pension Plan
EIN / PN:	46-1269681 / 002
Plan Sponsor:	Eagle US 2 LLC
Valuation Date:	January 1, 2017

SCHEDULE SB ATTACHMENTS

Natrium

Plan Provisions

The original plan's effective date is July 2, 1956, as amended and restated January 1, 2010 (plan in effect immediately prior to spin-off). The acquired plan document was restated and amended effective January 15, 2015. The plan was most recently amended effective September 1, 2015.

Effective August 19, 2010, the plan was closed to new entrants or rehires.

Effective December 31, 2013, benefit accruals were frozen for participants hired on or after February 16, 2006 and before August 19, 2010 coincident with certain other changes for the same participants.

Covered employees	Natrium employees covered by the Collective Bargaining Agreement with The International Chemical Workers' Union Council and its Local No. 45C and hired prior to August 19, 2010
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Participation date	Date of hire
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Definitions

Vesting service	Continuous service from date of hire. Generally, a year of vesting service is earned for each calendar year with 870 hours of service.
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Pension service	<u>Hired prior to February 16, 2006</u> Continuous service from date of hire. Generally, a year of pension service is earned for each calendar year with 1,500 hours of service. <u>Hired on or after February 16, 2006</u> Service frozen December 31, 2013
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Normal retirement date (NRD)	<u>Hired prior to February 16, 2006</u> Last day of the month coinciding the attainment of age 65 <u>Hired on or after February 16, 2006</u> Prior to December 31, 2013: last day of the month coinciding the attainment of Social Security Normal Retirement Age (SSNRA) Effective December 31, 2013: last day of the month coinciding the attainment of age 65.
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Plan Name:	Eagle US 2 LLC Retirement Pension Plan
EIN / PN:	46-1269681 / 002
Plan Sponsor:	Eagle US 2 LLC
Valuation Date:	January 1, 2017

SCHEDULE SB ATTACHMENTS

Monthly accrued benefit Hired prior to February 16, 2006
\$51.00 times continuous service

Hired on or after February 16, 2006
Prior to December 31, 2013: \$33.00 times continuous service
Effective December 31, 2013: \$51.00 times continuous service.

Eligibility for Benefits

Normal retirement Hired prior to February 16, 2006
Age 65

Hired on or after February 16, 2006
Prior to December 31, 2013: SSNRA
Effective December 31, 2013: age 65

Early retirement Hired prior to February 16, 2006
Age 60 with 10 years continuous service or age 55 with age plus years of service equal to at least 85, if earlier

Hired on or after February 16, 2006
Prior to December 31, 2013: age 60 with 10 years continuous service.
Effective December 31, 2013: age 60 with 10 years continuous service or age 55 with age plus years of service equal to at least 85, if earlier.

Postponed retirement Retirement after normal retirement

Vested termination Termination for reasons other than death or retirement after completing five years of vesting service or attainment of normal retirement

Disability 10 years continuous service and disability must be total and permanent, first eligible following 6 months of disability or earlier if terminal

Preretirement death benefit Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Special Early Supplement Age 55 plus 30 years continuous service

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 1, 2017

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit payable immediately
Early retirement	<u>Hired prior to February 16, 2006</u> Accrued benefit reduced by 2.4% for each year prior to 60 or for each year of service less than 35, whichever results in the lesser reduction <u>Hired on or after February 16, 2006</u> Prior to December 31, 2013: accrued benefit reduced by 2.4% for each year prior to SSNRA Effective December 31, 2013: accrued benefit reduced by 2.4% for each year prior to 60 or for each year of service less than 35, whichever results in the lesser reduction.
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Vested termination	Accrued benefit reduced 6.667% per year for commencement prior to normal retirement age if separation from service occurs prior to early retirement. Commencement after normal retirement age is applied retroactively to normal retirement.

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 1, 2017

SCHEDULE SB ATTACHMENTS

Disability

Hired prior to February 16, 2006

Accrued benefit payable immediately plus a monthly temporary supplement equal to \$17.50 times continuous service.

Hired on or after February 16, 2006

Prior to December 31, 2013: Accrued benefit payable immediately plus a monthly temporary supplement equal to \$10.00 times continuous service.

Effective December 31, 2013: Accrued benefit payable immediately plus a monthly temporary supplement equal to \$17.50 times continuous service.

Temporary supplements above end following age 62 or upon eligibility for Social Security disability or old age benefits. Total disability benefit is offset for any occupational pension from injury or disease.

Preretirement death

Surviving spouse receives 60% of benefit calculated as if participant retired early at first possible date and elected a Joint and Survivor Annuity with 60% continuing to the beneficiary.

Special Early Supplement

Hired prior to February 16, 2006

Monthly temporary supplement of \$550.00 payable to 62.

Hired on or after February 16, 2006

Not eligible.

Other Plan Provisions

Forms of payment

Monthly pension benefits are paid as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of a 60% Joint and Survivor Annuity option or, if the participant elects and the spouse consents, another optional form offered by the plan. Optional forms include 50%, 75% and 100% Joint and Survivor Annuities. Reduction for Joint and Survivor Annuity options are based on the plan's reduction factors.

Lump sum cashout if the present value of benefit is \$5,000 or less.

Pension increases

None

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 1, 2017

SCHEDULE SB ATTACHMENTS

Plan participants' contributions None

Maximum on benefits and pay All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective. Increases in the dollar limits are not assumed for determining contributions.

Plan Name: Eagle US 2 LLC Retirement Pension Plan
EIN / PN: 46-1269681 / 002
Plan Sponsor: Eagle US 2 LLC
Valuation Date: January 1, 2017