

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name  Rockwood Holdings Inc.		2 Issuer's employer identification number (EIN)  52-2277366	
3 Name of contact for additional information  Timothy McKenna	4 Telephone No. of contact  609-734-6430	5 Email address of contact  tmckenna@rocksp.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact  100 Overlook Center		7 City, town, or post office, state, and Zip code of contact  Princeton, NJ 08540	
8 Date of action  December 18, 2012		9 Classification and description  Distribution of cash	
10 CUSIP number  N/A	11 Serial number(s)	12 Ticker symbol  N/A	13 Account number(s)  N/A

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ On December 18, 2012, Rockwood Holdings Inc. made a cash distribution of \$0.35 per share for a total of \$27,412,744 to its shareholders of record on November 29, 2012.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ The distribution per share was \$0.35. \$0 per share is estimated to be a taxable dividend (with no effect on basis). The remaining \$0.35 per share is a reduction in the stock basis in each share. To the extent the tax basis in the share is less than \$0.35 per share, the excess of \$0.35 over the basis in that share is recognized as capital gain.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ When a cash distribution (or other distribution of property) is made by a corporation, it is treated as a taxable dividend to the extent of the current and accumulated earnings and profits ("E&P") of that corporation at the date of the distribution or, in certain cases, at the end of the tax year in which the distribution was made. In order to determine what portion of this cash distribution should be treated as a taxable dividend versus return of capital/capital gain, Rockwood Holdings Inc. completed a computation of E&P as of December 31, 2011 with an estimate of the current year E&P for the year ended December 31, 2012. According to this computation, Rockwood Holdings Inc. had approximately \$0 of E&P per outstanding share of stock. As a result, the distribution of \$0.35 per share resulted in a dividend of \$0 per share (with no effect on basis) and a reduction in basis of up to \$0.35 per share.

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶

IRC Sections 316 - Dividend defined

IRC Sections 317 - Property defined

IRC Sections 301(c) - Distributions defined

IRC Sections 312 - Effect on earnings and profits

Reg Section 1.1502-33- Earnings and profits

Other sections further defining adjustments to E&P that are not contained in Section 312

18 Can any resulting loss be recognized? ▶ This distribution would not create a loss.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The adjustment to basis would be taken into account in the tax year of the shareholder during which the distribution was received (e.g. 2012).

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.


Sign Here

Signature ▶ 

Date ▶ 1/11/2013

Print your name ▶ SIMON JONES

Title ▶ V-P Tax

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Michael D. Huston		01/10/2013		P00634208
	Firm's name ▶ Deloitte Tax LLP	Firm's address ▶ 111 South Wacker Drive, Chicago, IL 60606		Firm's EIN ▶	86-1065772
				Phone no.	312-486-1000

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name  Rockwood Holdings Inc.		2 Issuer's employer identification number (EIN)  52-2277366	
3 Name of contact for additional information  Timothy McKenna	4 Telephone No. of contact  609-734-6430	5 Email address of contact  tmckenna@rocksp.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact  100 Overlook Center		7 City, town, or post office, state, and Zip code of contact  Princeton, NJ 08540	
8 Date of action  September 5, 2012		9 Classification and description  Distribution of cash	
10 CUSIP number  N/A	11 Serial number(s)	12 Ticker symbol  N/A	13 Account number(s)  N/A

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ On September 5, 2012, Rockwood Holdings Inc. made a cash distribution of \$0.35 per share for a total of \$27,172,953 to its shareholders of record on August 17, 2012.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ The distribution per share was \$0.35. \$0 per share is estimated to be a taxable dividend (with no effect on basis). The remaining \$0.35 per share is a reduction in the stock basis in each share. To the extent the tax basis in the share is less than \$0.35 per share, the excess of \$0.35 over the basis in that share is recognized as capital gain.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ When a cash distribution (or other distribution of property) is made by a corporation, it is treated as a taxable dividend to the extent of the current and accumulated earnings and profits ("E&P") of that corporation at the date of the distribution or, in certain cases, at the end of the tax year in which the distribution was made. In order to determine what portion of this cash distribution should be treated as a taxable dividend versus return of capital/capital gain, Rockwood Holdings Inc. completed a computation of E&P as of December 31, 2011 with an estimate of the current year E&P for the year ended December 31, 2012. According to this computation, Rockwood Holdings Inc. had approximately \$0 of E&P per outstanding share of stock. As a result, the distribution of \$0.35 per share resulted in a dividend of \$0 per share (with no effect on basis) and a reduction in basis of up to \$0.35 per share.

**Part II** Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶

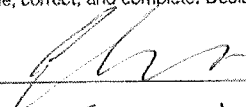
- IRC Sections 316 - Dividend defined
- IRC Sections 317 - Property defined
- IRC Sections 301(c) - Distributions defined
- IRC Sections 312 - Effect on earnings and profits
- Reg Section 1.1502-33- Earnings and profits
- Other sections further defining adjustments to E&P that are not contained in Section 312

18 Can any resulting loss be recognized? ▶ This distribution would not create a loss.


19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The adjustment to basis would be taken into account in the tax year of the shareholder during which the distribution was received (e.g. 2012).

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶  Date ▶ 1/11/13

Print your name ▶ Simon Jones Title ▶ V-P Tax

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Michael D. Huston		01/10/2013		P00634208
	Firm's name ▶ Deloitte Tax LLP			Firm's EIN ▶	86-1065772
	Firm's address ▶ 111 South Wacker Drive, Chicago, IL 60606			Phone no.	312-486-1000

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>Rockwood Holdings Inc.</b>		2 Issuer's employer identification number (EIN) <b>52-2277366</b>	
3 Name of contact for additional information <b>Timothy McKenna</b>	4 Telephone No. of contact <b>609-734-6430</b>	5 Email address of contact <b>tmckenna@rocksp.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>100 Overlook Center</b>		7 City, town, or post office, state, and Zip code of contact <b>Princeton, NJ 08540</b>	
8 Date of action <b>July 11, 2012</b>		9 Classification and description <b>Distribution of cash</b>	
10 CUSIP number <b>N/A</b>	11 Serial number(s)	12 Ticker symbol <b>N/A</b>	13 Account number(s) <b>N/A</b>

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ On July 11, 2012, Rockwood Holdings Inc. made a cash distribution of \$0.35 per share for a total of \$27,172,953 to its shareholders of record on June 26, 2012.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ The distribution per share was \$0.35. \$0 per share is estimated to be a taxable dividend (with no effect on basis). The remaining \$0.35 per share is a reduction in the stock basis in each share. To the extent the tax basis in the share is less than \$0.35 per share, the excess of \$0.35 over the basis in that share is recognized as capital gain.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ When a cash distribution (or other distribution of property) is made by a corporation, it is treated as a taxable dividend to the extent of the current and accumulated earnings and profits ("E&P") of that corporation at the date of the distribution or, in certain cases, at the end of the tax year in which the distribution was made. In order to determine what portion of this cash distribution should be treated as a taxable dividend versus return of capital/capital gain, Rockwood Holdings Inc. completed a computation of E&P as of December 31, 2011 with an estimate of the current year E&P for the year ended December 31, 2012. According to this computation, Rockwood Holdings Inc. had approximately \$0 of E&P per outstanding share of stock. As a result, the distribution of \$0.35 per share resulted in a dividend of \$0 per share (with no effect on basis) and a reduction in basis of up to \$0.35 per share.

