

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089
		2009
		This Form is Open to Public Inspection

Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning <u>10/01/2009</u> and ending <u>09/30/2010</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ 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>BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' PENSION PLAN</u>	1b Three-digit plan number (PN) ► <u>002</u> 1c Effective date of plan <u>12/14/1952</u>
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>KEY EQUITY CAPITAL CORPORATION</u> <u>800 SUPERIOR AVE., 10TH FLOOR</u> <u>CLEVELAND, OH 44114</u>	2b Employer Identification Number (EIN) <u>34-6542252</u> 2c Sponsor's telephone number <u>216-828-8136</u> 2d Business code (see instructions) <u>331200</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.	<u>04/27/2011</u>	<u>DENNIS WAGNER</u>
	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 and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2009)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")

KEY EQUITY CAPITAL CORPORATION

800 SUPERIOR AVE., 10TH FLOOR
CLEVELAND, OH 44114**3b** Administrator's EIN

34-6542252

3c Administrator's telephone number

216-828-8136

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:**a** Sponsor's name**4b** EIN**4c** PN**5** Total number of participants at the beginning of the plan year**5**

1417

6 Number of participants as of the end of the plan year (welfare plans complete only lines **6a**, **6b**, **6c**, and **6d**).**a** Active participants.....**6a**

0

b Retired or separated participants receiving benefits.....**6b**

371

c Other retired or separated participants entitled to future benefits.....**6c**

902

d Subtotal. Add lines **6a**, **6b**, and **6c**.....**6d**

1273

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....**6e**

129

f Total. Add lines **6d** and **6e**.....**6f**

1402

g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....**6g****h** Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....**6h****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 Characteristic Codes in the instructions:

1B 1G 1I

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic 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

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) ☐ **A** (Insurance Information)
- (4) ☒ **C** (Service Provider Information)
- (5) ☒ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

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 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 10/01/2009 and ending 09/30/2010

▶ **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 <u>BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' 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 or 5500-SF <u>KEY EQUITY CAPITAL CORPORATION</u>	D Employer Identification Number (EIN) <u>34-6542252</u>
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 <u>10</u> Day <u>01</u> Year <u>2009</u>
2	Assets:
a	Market value 2a <u>44302021</u>
b	Actuarial value 2b <u>44302021</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>502</u> <u>34401049</u>
b	For terminated vested participants 3b <u>915</u> <u>15036057</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>0</u>
(2)	Vested benefits 3c(2) <u>0</u>
(3)	Total active 3c(3) <u>0</u>
d	Total 3d <u>1417</u> <u>49437106</u>
4	If the plan is at-risk, check the box and complete items (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 at-risk for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>5.87</u> %
6	Target normal cost 6 <u>0</u>

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	<u>04/18/2011</u>
Signature of actuary	Date
<u>ALBERT R. MINOR, JR. A.S.A.</u>	<u>11-02734</u>
Type or print name of actuary	Most recent enrollment number
<u>AL MINOR & ASSOCIATES, INC.</u>	<u>614-899-0636</u>
Firm name	Telephone number (including area code)
<u>83 SOUTH STATE STREET</u> <u>WESTERVILLE, OH 43081</u>	
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 and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2009
v.092308.1

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 (Item 13 from prior year)	0	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8).....	0	0
10 Interest on item 9 using prior year's actual return of <u>0.00</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>5.48</u> %		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.....		0
12 Reduction in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	0

Part III Funding percentages		
14 Funding target attainment percentage.....	14	89.61 %
15 Adjusted funding target attainment percentage.....	15	89.61 %
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	92.39 %
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
09/27/2010	385743	0			
04/15/2011	700000	0			
			Totals ►	18(b) 1085743	18(c)

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 contribution from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	641243
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	364583
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No	
c If 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

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: 4.92 %	2nd segment: 6.71 %	3rd segment: 6.80 %	☐ N/A, full yield curve used
b Applicable month (enter code)	21b			0
22 Weighted average retirement age	22			62
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 eligible for (and is using) 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 contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	0
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	2168859	364355
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 (item 31 + item 32a + item 32b – item 33).....	34	364355
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	364355
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	364583
38 Interest-adjusted excess contributions for current year (see instructions).....	38	228
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 10/01/2009 and ending 09/30/2010	
A Name of plan BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 KEY EQUITY CAPITAL CORPORATION	D Employer Identification Number (EIN) 34-6542252

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	
KEYBANK NATIONAL ASSOCIATION	3920 MAIN STREET AMHERST, NY 14226

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

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

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

MERIT BENEFIT GROUP

5170 BLAZER PARKWAY
DUBLIN, OH 43017

31-1666845

(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?
12	NONE	30300	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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 2009 This Form is Open to Public Inspection.
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For calendar plan year 2009 or fiscal plan year beginning 10/01/2009 and ending 09/30/2010

A Name of plan <u>BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' 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>KEY EQUITY CAPITAL CORPORATION</u>	D Employer Identification Number (EIN) <u>34-6542252</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: KEY TRUST MULTIPLE INVESTMENT TRUST

b Name of sponsor of entity listed in (a): KEYBANK NATIONAL ASSOCIATION

c EIN-PN <u>34-6514544-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>43820071</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: KEY TRUST EB MGD GUAR INV CTRT FD

b Name of sponsor of entity listed in (a): KEYBANK NATIONAL ASSOCIATION

c EIN-PN <u>34-6903863-002</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3</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):

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 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning <u>10/01/2009</u> and ending <u>09/30/2010</u>		
A Name of plan <u>BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' 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>KEY EQUITY CAPITAL CORPORATION</u>	D Employer Identification Number (EIN) <u>34-6542252</u>	

Part I	Asset and Liability Statement
---------------	--------------------------------------

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		700000
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	508	155
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1714663	1024865
(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)	38344995	38350545
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	4241855	5277739
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	44302021	45353304

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	44302021	45353304
---	-----------	----------	----------

Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1085743	
(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)		1085743

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	3436	
(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)		3436

(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)	58490	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		58490

(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)		

		(a) Amount	(b) Total
2b (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)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		3055549
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		277394
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		4480612

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3374014	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		3374014
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)	23442	
(2) Contract administrator fees	2i(2)	30300	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	1573	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		55315
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3429329

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1051283
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ 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: HIRTH, NORRIS & GARRISON, LLP

(2) EIN: 31-1158488

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 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
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.)		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.).....		X	
e Was this plan covered by a fidelity bond?.....	X		100000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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?		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?		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.).....	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.).....	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?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)

5b(3) PN(s)

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2009</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2009 or fiscal plan year beginning 10/01/2009 and ending 09/30/2010		
A Name of plan BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' PENSION PLAN		B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 KEY EQUITY CAPITAL CORPORATION		D Employer Identification Number (EIN) 34-6542252
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): _____ 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 0
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)	
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		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 providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... ☐ Yes ☒ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☒ No		
Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No		
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.		
Schedule R (Form 5500) 2009 v.092308.1		

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 items 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 items 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 items 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 items 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 items 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 items 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 item 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 items (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: 100%

- 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 item 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

**BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES' PENSION PLAN**

FINANCIAL STATEMENTS

*** * * * ***

SEPTEMBER 30, 2010 AND 2009

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Partners

JAMES E. NORRIS, CPA
JODI L. GARRISON, CPA
TIMOTHY R. HARRIS, CPA

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Plan Sponsor and Administrator
Buckeye Steel Castings Company
Hourly Employees' Pension Plan
Columbus, Ohio

We have audited the accompanying statements of net assets available for benefits of Buckeye Steel Castings Company Hourly Employees' Pension Plan as of September 30, 2010 and 2009, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis of our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial status of the Plan as of September 30, 2010 and 2009, and the changes in its financial status for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules of assets held for investments and reportable transactions, together referred to as "supplemental information", are presented for the purpose of additional analysis and are not a required part of the basic financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This supplemental information is the responsibility of the Plan's management. This supplemental information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

A handwritten signature in blue ink that reads "Hirth Norris & Garrison".

Grove City, Ohio
January 23, 2011



BUCKEYE STEEL CASTINGS COMPANY
 HOURLY EMPLOYEES' PENSION PLAN
 STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
 SEPTEMBER 30, 2010 AND 2009

ASSETS

	September 30,	
	2010	2009
Investments at fair value - Notes B, D, G and H		
Collective investment funds	\$ 38,350,545	\$ 38,344,995
Mutual funds	5,277,739	4,241,855
Money market funds	<u>1,024,865</u>	<u>1,714,663</u>
Total investments	44,653,149	44,301,513
Receivables		
Plan sponsor contributions	700,000	0
Accrued interest and dividends	<u>155</u>	<u>508</u>
Total receivables	<u>700,155</u>	<u>508</u>
NET ASSETS AVAILABLE FOR BENEFITS	\$ <u>45,353,304</u>	\$ <u>44,302,021</u>

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

BUCKEYE STEEL CASTINGS COMPANY
 HOURLY EMPLOYEES' PENSION PLAN
 STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
 YEARS ENDED SEPTEMBER 30, 2010 AND 2009

	September 30, 2010	2009
<u>INCREASES</u>		
Investment income		
Net appreciation in fair value of investments – Notes B and D	\$ 3,332,943	-
Interest and dividend income	61,926	\$ 103,740
Miscellaneous income	-	132,720
Employer contributions	<u>1,085,743</u>	<u>-</u>
Total increases	4,480,612	236,460
<u>DECREASES</u>		
Net depreciation in fair value of investments - Notes B and D	-	502,233
Benefit payments	3,374,014	3,436,293
Plan expenses	<u>55,315</u>	<u>123,989</u>
Total decreases	<u>3,429,329</u>	<u>4,062,515</u>
NET INCREASE (DECREASE)	1,051,283	(3,826,055)
Net assets available for benefits at beginning of year	<u>44,302,021</u>	<u>48,128,076</u>
 NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR	 \$ <u>45,353,304</u>	 \$ <u>44,302,021</u>

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

BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES' PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2010 AND 2009

NOTE A – DESCRIPTION OF THE PLAN

The Buckeye Steel Castings Company Hourly Employees' Pension Plan (the Plan) is a defined benefit plan that covers certain employees of Local 2342 of the United Steel Workers of America and The International Association of Machinists and Aerospace Workers (the Union). It provides for pension and disability benefits. As structured, the Plan provides a monthly retirement benefit in the form of a 50% joint and survivor benefit payment, which becomes payable at normal retirement, provided the participant has attained a minimum of 5 years of service when terminated.

As agreed to under the 1999 collective bargaining agreement with the Union, a participant retiring on or after July 1, 2003 is paid \$35 per month for up to the first 15 years worked, \$36 per month for up to the next 15 years, \$37 per month for up to the next 5 years and \$38 per month for each year that the participant worked in excess of 35 years. Prior to June 28, 2002, the benefit was \$2 per month less in each of the four categories of service.

Initially, the Buckeye Steel Castings Company (Buckeye Steel) served as the Plan Sponsor and Plan Administrator of the Plan. On December 21, 2002, Buckeye Steel entered into bankruptcy, and, in conjunction with such bankruptcy, the Bankruptcy Court approved the sale of Buckeye Steel's assets and issued an order converting Buckeye Steel's bankruptcy into a liquidation proceeding under Chapter 7 of the Bankruptcy Code.

As a result of Buckeye Steel's liquidation, the Plan was left without a Plan Sponsor or Plan Administrator. Key Equity Capital Corporation (KECC), a shareholder of Buckeye Steel, with the approval of both the Pension Benefit Guaranty Corporation (PBGC) and the Bankruptcy Court, adopted the Plan as Plan Sponsor and Plan Administrator.

In conjunction with the foregoing, KECC, in its capacity as the Plan Sponsor, amended and restated the Plan to reflect the amended benefit formulas outlined in the 1999 collective bargaining agreement between Buckeye Steel and the Union. The Plan was frozen in March 2003, and all plan participant benefits were vested as of this date.

Contributions to the Plan are made in cash by KECC, as actuarially determined to be necessary to meet the funding requirements mandated under the Employee Retirement Income Security Act of 1974 (ERISA). Minimum contributions of \$1,000,807 were required for the year ended September 30, 2010. No minimum contributions were required for the year ended September 30, 2009.

In the event of termination of the Plan, the net assets of the Plan are to be set aside and distributed to plan participants consistent with applicable provisions of the Plan, as well as current tax and labor laws. In addition, the PBGC guarantees the payment of all nonforfeitable basic benefits subject to certain limitations prescribed by the ERISA.

BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES' PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2010 AND 2009

NOTE B – SIGNIFICANT ACCOUNTING POLICIES

Accounting Basis

The accounting records of the Plan are maintained on an accrual basis.

Valuation of Investments

Investments are stated at aggregate fair value. Securities and mutual funds, which are traded on a national securities exchange, are valued at the last reported sales price on the last business day of the Plan's year. Investments traded in the over-the-counter market are valued at the last reported bid price. The fair value of participation units in collective investment funds are valued by the trustee of the funds based on reported redemption values received from a recognized pricing service (Interactive Data Corporation) as of the last business day of the Plan's year end. The change between fair value and the cost of investments is reflected in the Statements of Changes in Net Assets Available for Benefits as a part of Net appreciation (depreciation) in fair value of investments.

Investment Transactions

Purchases and sales of securities are accounted for on the trade date. Brokerage commissions are added to the cost of securities purchased and subtracted from the proceeds of securities sold. Gains or losses on sales of securities are based on the average cost method. These gains and losses are reflected in the Statement of Changes in Net Assets Available for Benefits as a part of Net appreciation (depreciation) in fair value of investments. Dividend income is recorded on the ex-dividend date. Income from other investments is recorded on an accrual basis as earned.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits (see Note C) are those estimated future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions to services rendered by the employees as of the valuation date. Accumulated plan benefits consist of benefits expected to be paid to retired or terminated employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries are based on employees' years of service. The accumulated plan benefits include benefits payable under all circumstances - retirement, death, disability and termination of employment.

Administrative Expenses

Reasonable expenses incident to the operation of the Plan, including PBGC insurance premiums, and actuarial and other professional fees, are paid out of the Plan and recorded as incurred. As discussed further in Note E, in connection with a change in the Plan's trustee and investment advisor, fees incurred for such trustee and investment services have been paid by KECC.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES' PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2010 AND 2009

NOTE B – SIGNIFICANT ACCOUNTING POLICIES (Continued)

The actuarial present value of accumulated plan benefits is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants 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.

Fair Value Measurement

As defined in the applicable accounting guidance for fair value measurements and disclosures, fair value is the price to sell an asset or transfer a liability in an orderly transaction between market participants in the principal market. Current market conditions, including imbalances between supply and demand, are considered in determining fair value.

The Plan's assets are valued based on the principal market where it sells the particular asset or transfers the liability with the greatest volume and level of activity. In the absence of a principal market, the valuation is based on the most advantageous market for the asset (i.e., the market where the asset could be sold at a price that maximizes the amount to be received.)

Valuation inputs refer to the assumptions market participants would use in pricing a given asset or liability. Inputs can be observable or unobservable. Observable inputs are assumptions that are based on market data and obtained from a source independent of the Plan. Unobservable inputs are assumptions based on the Trustee's own information or assessment of assumptions used by other market participants in pricing the asset or liability. Unobservable inputs are based on the best and most current information available on the measurement date. All inputs, whether observable or unobservable, are ranked in accordance with a prescribed fair value hierarchy.

Additional information regarding fair value measurements and disclosures is provided in Note H ("Fair Value Measurement").

NOTE C – PLAN BENEFITS

The actuarial present value of accumulated plan benefits as of the end of each plan year is as follows:

	September 30,	
	2010	2009
Vested benefits		
Participants currently receiving payments	\$ 33,551,437	\$ 34,413,437
Other participants	21,278,020	20,930,197
Total vested benefits	54,829,457	55,343,634
Nonvested benefits	0	0
Total accumulated plan benefits	<u>\$ 54,829,457</u>	<u>\$ 55,343,634</u>

BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES' PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2010 AND 2009

NOTE C – PLAN BENEFITS (Continued)

The change in actuarial present value of accumulated plan benefits for each plan year is as follows:

	September 30,	
	2010	2009
Present value at the beginning of the year	\$ 55,343,634	\$ 55,593,001
Increase (decrease) attributable to:		
Change in participant census update	(618,706)	(305,633)
Decrease in discount period	3,478,543	3,492,559
Benefits paid	(3,374,014)	(3,436,293)
Net increase (decrease) in present value	(514,177)	(249,367)
Total present value	<u>\$ 54,829,457</u>	<u>\$ 55,343,634</u>

Significant assumptions underlying the actuarial computations are as follows:

Actuarial cost method	Modified Unit Credit (Prior Year Entry Age Normal)
Assumed rate of return on investments	6 1/2% compounded annually
Mortality	RP-2000 Group Annuity Mortality Table
Retirement	Normal retirement age under the Plan

The actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

NOTE D – INVESTMENTS

The Plan's investments are held by a bank-administered trust fund. During 2010 and 2009, the Plan's investments, including investments bought, sold, as well as held during the year, appreciated or depreciated in fair value as follows:

	Net Appreciation In Fair Value During Year	Fair Value At End of Year
Year ended September 30, 2010		
Collective investment funds	\$ 3,055,549	\$ 38,350,545
Mutual funds	277,394	5,277,739
Money market funds	-	1,024,865
	<u>\$ 3,332,943</u>	<u>\$ 44,653,149</u>

BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES' PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2010 AND 2009

NOTE D – INVESTMENTS (Continued)

	Net Appreciation (Depreciation) In Fair Value During Year	Fair Value At End of Year
Year ended September 30, 2009		
Collective investment funds	\$ (605,760)	\$ 38,344,995
Mutual funds	103,527	4,241,855
Money market funds	0	1,714,663
	<u>\$ (502,233)</u>	<u>\$ 44,301,513</u>

The fair value of individual investments that represent 5% or more of the Plan's net assets are as follows:

	September 30, 2010	2009
Dodge & Cox International Stock Fund	\$ 5,277,739	\$ 4,241,855
EB Diversified Stock Fund	19,157,642	16,250,244
EB Mid Cap Fund	5,634,334	5,410,620
EB Convertible Securities Fund	N/A	2,870,051
EB Fixed Income Fund	11,971,175	13,814,080

NOTE E – TRANSACTIONS WITH PARTIES-IN-INTEREST

KeyBank National Association (KeyBank) serves as the Plan's trustee. KeyBank is an affiliate of KECC. Victory Capital Management, Inc. (VCMI), an affiliate of KECC, serves as the investment advisor to the Plan. Neither KeyBank nor VCMI receives compensation from the Plan for their trustee and investment advisory services provided to the Plan. The fees relating to those services are paid by KECC, and totaled \$154,734 and \$152,306 for the years ended September 30, 2010 and 2009, respectively.

During the years ended September 30, 2010 and 2009, the Plan received \$3,789 and \$7,632, respectively, of interest and dividend income from collective investment funds and mutual funds managed by VCMI.

NOTE F – INCOME TAX STATUS

The Internal Revenue Service has ruled that the Plan qualifies under Section 401(a) of the Internal Revenue Code (Code). The Pension Trust is not subject to tax under Section 501(c) of the Code. The Plan was subsequently restated and amended, for which a new determination letter was received from the Internal Revenue Service on July 24, 2009, stating that the Plan, as restated and amended, is qualified under Section 401(a) of the Code. The Plan Sponsor believes the Plan, as restated and amended, continues to operate as designed.

BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES' PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2010 AND 2009

NOTE G – RISK AND UNCERTAINTIES

The Plan invests in various securities as summarized in the Statements of Net Assets Available for Benefits. These investments are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the Statements of Net Assets Available for Benefits.

NOTE H – FAIR VALUE MEASUREMENT

The applicable accounting guidance for fair value measurements and disclosures established a three-level valuation hierarchy for determining fair value that is based on the transparency of the inputs used in the valuation process. The inputs used in determining fair value in each of the three levels of the hierarchy are as follows:

Level 1. Quoted prices in active markets for identical assets or liabilities.

Level 2. Either: (i) quoted market prices for similar assets or liabilities; (ii) quoted prices for identical or similar assets or liabilities in inactive markets; (iii) observable inputs, such as interest rates or yield curves; or (iv) inputs derived principally from, or corroborated by, observable market data.

Level 3. Unobservable inputs.

The hierarchy gives the highest ranking to Level 1 inputs and the lowest ranking to Level 3 inputs. The level in the fair value hierarchy within which the fair value measurement in its entirety falls is determined based on the lowest level input that is significant to the overall fair value measurement. The Plan considers an input to be significant if it drives 10% or more of the total fair value of a particular asset.

The following is a description of the valuation methodologies used to measure fair value of assets held in the Plan:

Collective Investment Funds. Investments in KeyBank collective investment funds are valued at their closing net asset value. Because net asset values are based primarily on observable inputs, most notably quoted prices for the underlying assets, these investments are classified as Level 2.

Mutual Funds. Investments in mutual funds are valued at their closing net asset value. Exchange-traded mutual funds listed or traded on securities exchanges are valued at the closing price on the exchange or system where the security is principally traded. These securities are classified as Level 1 because quoted prices in active markets are available.

Money Market Funds. Investments in KeyBank money market funds are valued at their closing net asset value. Because net asset values are based primarily on observable inputs, most notably quoted prices for the underlying assets, these investments are classified as Level 2.

BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES' PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2010 AND 2009

NOTE H – FAIR VALUE MEASUREMENT (Continued)

The Plan's assets are measured at fair value on a recurring, or regular, basis in accordance with GAAP. The following table presents the Plan's assets at September 30, 2010 and 2009 by level in the fair value hierarchy:

September 30, 2010

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>Collective Investment Funds</u>				
EB Diversified Stock Fund	-	\$ 19,157,642	-	\$ 19,157,642
EB Mid Cap Fund	-	5,634,334	-	5,634,334
EB Convertible Securities Fund	-	1,587,394	-	1,587,394
EB Fixed Income Fund	-	11,971,175	-	11,971,175
 <u>Mutual Funds</u>				
Dodge & Cox International Stock Fund	\$ 5,277,739	-	-	5,277,739
 <u>Money Market Funds</u>				
EB Money Market Fund	-	1,024,865	-	1,024,865
	<u>\$ 5,277,739</u>	<u>\$ 39,375,410</u>	<u>-</u>	<u>\$ 44,653,149</u>

September 30, 2009

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Collective Investment Funds	-	\$ 38,344,995	-	\$ 38,344,995
Mutual Funds	\$ 4,241,855	-	-	4,241,855
Money Market Funds	-	1,714,663	-	1,714,663
	<u>\$ 4,241,855</u>	<u>\$ 40,059,658</u>	<u>-</u>	<u>\$ 44,301,513</u>

NOTE I – SUBSEQUENT EVENTS

Subsequent events have been evaluated through March 7, 2011, which is the date the financial statements were available to be issued.

BUCKEYE STEEL CASTINGS COMPANY
 HOURLY EMPLOYEES PENSION PLAN
 EIN: 34-6542252 PLAN NUMBER: 002

Schedule H, Line 4(i) – Schedule of Assets Held For
 Investment Purposes At End of Year

September 30, 2010

NAME	SHARES OR FACE VALUE	COST	CURRENT VALUE
<u>Collective Investment Funds</u>			
EB Diversified Stock Fund*	1,300,331	\$ 15,276,297	\$ 19,157,642
EB Mid Cap Fund*	288,047	3,300,277	5,634,334
EB Convertible Securities Fund*	17,114	1,280,892	1,587,394
EB Fixed Income Fund*	64,840	<u>8,902,275</u>	<u>11,971,175</u>
Total collective funds		28,759,741	38,350,545
<u>Mutual Funds</u>			
Dodge & Cox International Stock Fund	157,357	4,337,639	5,277,739
<u>Money Market Funds</u>			
EB Money Market Fund*	1,024,865	<u>1,024,865</u>	<u>1,024,865</u>
Total investments		<u>\$ 34,122,245</u>	<u>\$ 44,653,149</u>

* Denotes a party-in-interest investment.

BUCKEYE STEEL CASTINGS COMPANY
 HOURLY EMPLOYEES' PENSION PLAN
 TRANSACTIONS OR SERIES OF TRANSACTIONS IN EXCESS OF
 5% OF THE CURRENT VALUE OF PLAN ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

FORM 5500, SCHEDULE H

PART IV, ITEM 4j

PLAN NAME: BUCKEYE STEEL HOURLY EMPLOYEES' PENSION PLAN

PLAN FEIN: 34-6542252

PLAN NUMBER: 002

<u>DESCRIPTION</u>	<u>DATE</u>	<u>PURCHASE PRICE</u>	<u>SELLING PRICE</u>	<u>COST OF ASSET</u>	<u>CURRENT VALUE OF ASSET ON TRANSACTION DATE</u>	<u>NET GAIN (LOSS)</u>
<u>CATEGORY (iii) - SERIES OF TRANSACTIONS IN EXCESS OF 5% OF PLAN ASSETS</u>						
EB Money Market Fund*						
50 Sales	various		\$ 4,055,381	\$ 4,055,381	\$ 4,055,381	\$ 0
35 Purchases	various	\$ 3,365,583		\$ 3,365,583	\$ 3,365,583	\$ 0
EB Fixed Income Fund*						
3 Sales	various		\$ 2,900,000	\$ 2,282,765	\$ 2,900,000	\$ 617,235

There were no category (i), (ii) or (iv) reportable transactions during the year ended September 30, 2010.

*Denotes a party-in-interest investment.

BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' PENSION PLAN

ACTUARIAL ASSUMPTIONS

1. **Employees Excluded from Cost** Those not eligible to participate.
2. **Pension Protection Act 2006**
 - a. PPA Segment Rates - Assumes No Annuity Purchase/Lump Sums
Pre and Postretirement Rates (Code Section 430(h))

First 5 Years	4.92%
6 to 20 Years	6.71%
21 Years and later	6.80%
Effective Rate	5.87%
 - b. Mortality Table
Pre Retirement - RP 2000 Group Annuity Mortality Table.
Post Retirement - RP 2000 Group Annuity Mortality Table.
 - c. Funding Method
Modified Unit Credit according to the Pension Protection Act of 2006
3. **PBGC Premium Liability**
 - a. PBGC Segment Rates
Pre and Postretirement Rates

First 5 Years	2.73%
6 to 20 Years	5.63%
21 Years and later	6.07%
 - b. Mortality Table
Pre Retirement - RP 2000 Group Annuity Mortality Table
Post Retirement - RP 2000 Group Annuity Mortality Table.

Buckeye Steel Castings Hourly Employees' Pension Plan

EIN # 34-6542252 Plan # 002

Schedule SB, line 19 - Discounted Employer Contributions

Beginning of Year: 10/01/2009

Effective Rate: 5.87%

<u>Date</u>	<u>Contribution</u>	10/01/09 <u>Days</u>	<u>Discounted Contribution</u>	<u>Allocation Between</u>		
				<u>Line 19(a)</u>	<u>Line 19(b)</u>	<u>Line 19(c)</u>
09/27/10	385,743	361	364,583	0	232,432	132,151
04/15/11	700,000	561	641,243	0	408,811	232,432
<hr/>						
	1,085,743		1,005,826	0	641,243	364,583

Schedule SB, line 22 – Description of Weighted Average Retirement Age

Buckeye Steel Castings Hourly Employees' Pension Plan

EIN # 34-6542252

Plan # 002

The plan's normal retirement age, as defined in the plan document, is age 62. That is assumed retirement age for all active participants.

SCHEDULE SB (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>	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 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 10/01/2009 and ending 09/30/2010

▶ 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.

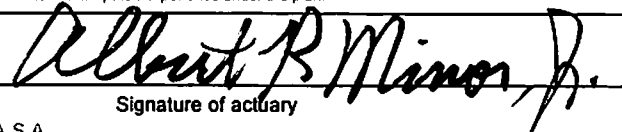
A Name of plan BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF KEY EQUITY CAPITAL CORPORATION	D Employer Identification Number (EIN) 34-6542252	

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 <u>10</u> Day <u>01</u> Year <u>2009</u>			
2 Assets:			
a Market value.....	2a	44302021	
b Actuarial value.....	2b	44302021	
3 Funding target/participant count breakdown			
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a	502	34401049
b For terminated vested participants	3b	915	15036057
c For active participants:			
(1) Non-vested benefits.....	3c(1)		0
(2) Vested benefits.....	3c(2)		0
(3) Total active	3c(3)	0	0
d Total.....	3d	1417	49437105
4 If the plan is at-risk, check the box and complete items (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 at-risk for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	5.87 %	
6 Target normal cost.....	6	0	

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

SIGN HERE	 Signature of actuary	<u>4-18-11</u> Date 08-02734
ALBERT R. MINOR, JR. A.S.A. Type or print name of actuary		Most recent enrollment number 614-899-0636
83 SOUTH STATE STREET WESTERVILLE, OH 43081 Firm name		Telephone number (including area code)
Address of the firm		

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

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8).....	0	0
10 Interest on item 9 using prior year's actual return of <u>0.00</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>5.48</u> %		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.....		0
12 Reduction in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part III Funding percentages

14 Funding target attainment percentage.....	14	89.61 %
15 Adjusted funding target attainment percentage.....	15	89.61 %
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	92.39 %
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
09/27/2010	385743	0			
04/15/2011	700000	0			
Totals ►			18(b)	1085743	18(c)

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 contribution from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	641243
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	364583

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No
- c** If 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

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:			
a Segment rates:	1st segment: 4.92 %	2nd segment: 6.71 %	3rd segment: 6.80 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 62
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 eligible for (and is using) 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 contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)		31	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		2168859	364355
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 (item 31 + item 32a + item 32b – item 33)		34	364355
	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	0	0	0
36 Additional cash requirement (item 34 minus item 35)		36	364355
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)		37	364583
38 Interest-adjusted excess contributions for current year (see instructions)		38	228
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)		39	0
40 Unpaid minimum required contribution for all years		40	0

Buckeye Steel Castings Hourly Employees' Pension Plan

**EIN # 34-6542252 Plan # 002
Shortfall Amortization Schedule**

<u>Base</u>	<u>Outstanding Balance</u>	<u>Amortization Amount</u>	<u>Years to Amortize</u>
2008	0	0	6
2009	<u>2,168,859</u>	<u>364,355</u>	7
Total	2,168,859	364,355	

BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' PENSION PLAN

PRINCIPAL PLAN PROVISIONS

1. Anniversary Date October 1
2. Eligibility Employee who is a member of the Bargaining Unit and has 2 months of service.
3. Employee Contributions None.
4. Normal Retirement Date First day of the month coinciding with or next following the employee's 62nd birthday and 10 years of service or completion of 30 years of service or 65th birthday and 5 years of service.

5. Normal Retirement Benefit
(Negotiated July 11, 1999)

Monthly pension in Joint and 50% Survivor Form equal to:

Multiplier Rates

Effective Date	Service			
	<u>1 - 15</u>	<u>16 - 30</u>	<u>31 - 35</u>	<u>over 35</u>
07/01/99	\$30.00	\$31.00	\$32.00	\$33.00
07/01/00	\$31.00	\$32.00	\$33.00	\$34.00
07/01/01	\$33.00	\$34.00	\$35.00	\$36.00
07/01/02	\$35.00	\$36.00	\$37.00	\$38.00
07/01/03*	\$36.00	\$37.00	\$38.00	\$39.00

6. Early Retirement Date None specifically.
7. Early Retirement Benefit Accrued pension based on Normal Retirement benefit formula.
8. Disability Retirement Date Permanent and total disability established by eligibility for Social Security and 10 years of service.
9. Disability Retirement Benefit \$275.00 per month payable to age 62, then the participant's Normal Retirement benefit thereafter.
10. Termination Benefit Participant's vested accrued pension, payable at Normal Retirement Date, based on years of credited service from the table below:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 5	0%
5 or more	100%

* Accruals were frozen prior to 07/01/03.

BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES PENSION PLAN
EIN: 34-6542252 PLAN NUMBER: 002

Schedule H, Line 4(i) – Schedule of Assets Held For
Investment Purposes At End of Year

September 30, 2010

NAME	SHARES OR FACE VALUE	COST	CURRENT VALUE
<u>Collective Investment Funds</u>			
EB Diversified Stock Fund*	1,300,331	\$ 15,276,297	\$ 19,157,642
EB Mid Cap Fund*	288,047	3,300,277	5,634,334
EB Convertible Securities Fund*	17,114	1,280,892	1,587,394
EB Fixed Income Fund*	64,840	<u>8,902,275</u>	<u>11,971,175</u>
Total collective funds		28,759,741	38,350,545
<u>Mutual Funds</u>			
Dodge & Cox International Stock Fund	157,357	4,337,639	5,277,739
<u>Money Market Funds</u>			
EB Money Market Fund*	1,024,865	<u>1,024,865</u>	<u>1,024,865</u>
Total investments		<u>\$ 34,122,245</u>	<u>\$ 44,653,149</u>

* Denotes a party-in-interest investment.

BUCKEYE STEEL CASTINGS COMPANY
 HOURLY EMPLOYEES' PENSION PLAN
 TRANSACTIONS OR SERIES OF TRANSACTIONS IN EXCESS OF
 5% OF THE CURRENT VALUE OF PLAN ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

FORM 5500, SCHEDULE H

PART IV, ITEM 4j

PLAN NAME: BUCKEYE STEEL HOURLY EMPLOYEES' PENSION PLAN

PLAN FEIN: 34-6542252

PLAN NUMBER: 002

<u>DESCRIPTION</u>	<u>DATE</u>	<u>PURCHASE PRICE</u>	<u>SELLING PRICE</u>	<u>COST OF ASSET</u>	<u>CURRENT VALUE OF ASSET ON TRANSACTION DATE</u>	<u>NET GAIN (LOSS)</u>
<u>CATEGORY (iii) - SERIES OF TRANSACTIONS IN EXCESS OF 5% OF PLAN ASSETS</u>						
EB Money Market Fund*						
50 Sales	various		\$ 4,055,381	\$ 4,055,381	\$ 4,055,381	\$ 0
35 Purchases	various	\$ 3,365,583		\$ 3,365,583	\$ 3,365,583	\$ 0
EB Fixed Income Fund*						
3 Sales	various		\$ 2,900,000	\$ 2,282,765	\$ 2,900,000	\$ 617,235

There were no category (i), (ii) or (iv) reportable transactions during the year ended September 30, 2010.

*Denotes a party-in-interest investment.