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

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [X]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [X] special extension (enter description) DISASTER TAX RELIEF - SEE BELOW

Part II Basic Plan Information—enter all requested information

1a Name of plan
WHX PENSION PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 12/01/1997

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
WHX CORPORATION

HANDY HARMAN
1133 WESTCHESTER AVE. SUITE N222
WHITE PLAINS, NY 10604

2b Employer Identification Number (EIN)
13-3768097

2c Sponsor's telephone number
914-461-1263

2d Business code (see instructions)
331110

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.	11/01/2011	JAMES F. MCCABE FOR HNH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	11/01/2011	JAMES F. MCCABE FOR HNH
	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

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

WHX CORPORATION

HANDY HARMAN
1133 WESTCHESTER AVE. SUITE N222
WHITE PLAINS, NY 10604

3b Administrator's EIN
13-3768097

3c Administrator's telephone number
914-461-1263

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**	7800
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**	504
b	Retired or separated participants receiving benefits	**6b**	3382
c	Other retired or separated participants entitled to future benefits	**6c**	3087
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	6973
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	788
f	Total. Add lines **6d** and **6e**	**6f**	7761
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1F 1G 1B 1D 3H

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)	X	Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	X	Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	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)	X	**R** (Retirement Plan Information)
(2)		**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)	X	**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan
WHX PENSION PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
13-3768097

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
42-0127290	61271	4-35366	0	01/01/2010	12/31/2010

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	333780
5	Current value of plan's interest under this contract in separate accounts at year end	5	752826

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☒ other ▶ FLEXIBLE PENSION INVESTMENTS

b	Balance at the end of the previous year			7b	72836
c	Additions: (1) Contributions deposited during the year	7c(1)	400000		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	20637		
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶ BENEFIT PAYMENT CREDIT	7c(5)	276		
	(6) Total additions			7c(6)	420913
d	Total of balance and additions (add **b** and **c(6)**)			7d	493749
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶ ADJUSTMENT TO BENEFIT FLOOR	7e(4)	177978		
	(5) Total deductions			7e(5)	177978
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	315771

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance
e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug
i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

▶ **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
WHX PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
WHX CORPORATION

D Employer Identification Number (EIN)
13-3768097

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

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

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2010

2	Assets:			
	a Market value		**2a**	355464508
	b Actuarial value		**2b**	353994624
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	4291	341237485
	b For terminated vested participants	**3b**	2989	60493700
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		1141532
	(2) Vested benefits	**3c(2)**		14378527
	(3) Total active	**3c(3)**	520	15520059
	d Total	**3d**	7800	417251244
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**	6.55 %
6	Target normal cost		**6**	1966282

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

	10/03/2011
Signature of actuary	Date
THOMAS A. DEFILIPPO	11-06419
Type or print name of actuary	Most recent enrollment number
TOWERS WATSON PENNSYLVANIA, INC.	412-497-3000
Firm name	Telephone number (including area code)
600 GRANT STREET SUITE 5650 PITTSBURGH, PA 15219-2801	
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)	2459905	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	2459905	0
9	Amount remaining (Item 7 minus item 8)	0	0
10	Interest on item 9 using prior year's actual return of _____%		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		918
	b Interest on (a) using prior year's effective rate of 8.21 %		75
	c Total available at beginning of current plan year to add to prefunding balance		993
	d Portion of (c) to be added to prefunding balance		
12	Reduction in balances due to elections or deemed elections	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	84.83 %
15	Adjusted funding target attainment percentage	15	84.83 %
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	92.45 %
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
04/13/2010	1895904				
07/13/2010	1895904				
10/14/2010	1895904				
01/13/2011	1895904				
09/14/2011	4711365				
			Totals ► 18(b)	12294981	18(c) 0

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

a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	11504846

20 Quarterly contributions and liquidity shortfalls:

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

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] 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
0	0	0	0

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
5.03 %	6.73 %	6.82 %	☐ N/A, full yield curve used

b Applicable month (enter code) **21b** 4

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**

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** 1966282

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	63256620	9537830
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** 11504112

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement			0

36 Additional cash requirement (item 34 minus item 35) **36** 11504112

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) **37** 11504846

38 Interest-adjusted excess contributions for current year (see instructions) **38** 734

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2010** **This Form is Open to Public Inspection.**

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan
WHX PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WHX CORPORATION

D Employer Identification Number (EIN)
13-3768097

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FARALLON CAPITAL OFFSHORE INVESTORS
SUITE 3307 GARDENIA COURT 45 MARKET STREET
CAMANA BAY, GRAND CAYMAN KY1-1103 CJ

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

MASON CAPITAL MANAGEMENT, LLC
110 EAST 59TH STREET
30TH FLOOR
NEW YORK, NY 10022

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

TITAN MASTER FUND, L.P.

06-1603170

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

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

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

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

PROXIMA

20-1385704

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	3403397	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

WPN CORPORATION

13-3410792

(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?
16	NONE	3288385	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

TOWERS WATSON

23-1159360

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	546667	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

SAGE CAPITAL MANAGEMENT, LLC

20-0570637

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	340682	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

CAPITAL DEFENSE FUNDS, LLC

20-2881907

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 68	NONE	174991	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

SEVERSTAL WHEELING

55-0703273

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	NONE	140522	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

AON

59-2706923

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
17	NONE	106975	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

OLSHAN

13-1978173

(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?
29	NONE	60907	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

STATE STREET BANK & TRUST

04-1867445

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	NONE	49130	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PRINCIPAL

42-0127290

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
17	NONE	46550	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

TIM MLSNA

36-3448629

(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?
29	NONE	41038	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BUCK CONSULTANTS

13-3954297

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	32524	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MICHELLE GIGLIETTA

1322 SASSAFRASS AVENUE
ALTAMONTE SPRINGS, FL 32714

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
17	NONE	26453	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

USI

13-4032401

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	25467	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

WELLS FARGO BANK N.A.

94-1347393

(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?
49 21 33 15	NONE	22086	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

GRANT THORNTON

36-6055558

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	18449	Yes [ ] No [X]	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)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

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

2010

This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan
WHX PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
WHX CORPORATION

D Employer Identification Number (EIN)
13-3768097

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)

a Name of MTIA, CCT, PSA, or 103-12 IE: WHX PENSION PLAN TRUST

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

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)
13-7086350-001	M	370551687

a Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL MONEY MARKET SEP ACCT-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

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)
42-0127290-005	P	752827

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)

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

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b Name of plan sponsor	**c** EIN-PN

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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)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan
WHX PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WHX CORPORATION

D Employer Identification Number (EIN)
13-3768097

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		1905893
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	3832819	6607269
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		214035
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	723026	752827
(11) Value of interest in master trust investment accounts	1c(11)	376791052	370551687
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	71600	
(15) Other	1c(15)	9289589	

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	390708086	380031711
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	6841179	570382
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	6841179	570382
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	383866907	379461329

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	12294981	
(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)		12294981
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	47	
(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)		47
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-42662	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-42662
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		35776913
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		48029279
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	33526115	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	9361189	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		42887304
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)	4039890	
(2) Contract administrator fees	2i(2)	145156	
(3) Investment advisory and management fees	2i(3)	4138404	
(4) Other	2i(4)	4436	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		8327886
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		51215190
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-3185911
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		1219667

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: GRANT THORNTON LLP (2) EIN: 36-6055558

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.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		10000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan
WHX PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WHX CORPORATION

D Employer Identification Number (EIN)
13-3768097

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): 04-1867445 91-1347393

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** 4

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

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

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

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

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

6 **a** Enter the minimum required contribution for this plan year **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**

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):

---

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: 8% Investment-Grade Debt: 10% High-Yield Debt: _____% Real Estate: _____% Other: 82%

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):

Audit • Tax • Advisory

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

To the Plan Administrator of
WHX Pension Plan

We were engaged to audit the financial statements of WHX Pension Plan (the "Plan") as of December 31, 2010 and 2009 and for the year ended December 31, 2010 and the supplemental schedule as of December 31, 2010, as listed in the accompanying table of contents. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 11, which was certified by State Street Bank and Trust Company, Wells Fargo Bank N.A. and Principal Life Insurance Company, the trustees or custodians (collectively "Trustees") of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the Trustees hold the Plan's investment assets and execute investment transactions. The plan administrator has obtained certifications from the Trustees as of December 31, 2010 and 2009, and for the year ended December 31, 2010, that the information provided to the plan administrator by the Trustees is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to express, and do not express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America established by the American Institute of Certified Public Accountants and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

As discussed in Note 2, the 2009 financial statements have been restated to correct a misstatement.

Grant Thornton LLP

Edison, New Jersey
October 31, 2011

WHX Corporation – (EIN 13-3768097)
WHX Pension Plan (PN 001)

Attachment to 2010 Form 5500 Schedule SB — General Notes

Plan Sponsor	WHX Corporation
EIN/PN	13-3768097 (PN 001)
Plan Name	WHX Pension Plan
Valuation Date	January 1, 2010
Enrolled Actuary	Thomas DeFilippo
Enrollment Number	11-06419

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

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

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

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

▶ **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	B Three-digit plan number (PN) ▶	001
WHX Pension Plan		
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF	D Employer Identification Number (EIN)	
WHX Corporation	13-3768097	

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

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

Part I Basic Information

1 Enter the valuation date: Month 1 Day 1 Year 2010

2	Assets:			
	a Market value		2a	355,464,508
	b Actuarial value		2b	353,994,624
3	Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	4,291	341,237,485
	b For terminated vested participants	3b	2,989	60,493,700
	c For active participants:			
	(1) Non-vested benefits	3c(1)		1,141,532
	(2) Vested benefits	3c(2)		14,378,527
	(3) Total active	3c(3)	520	15,520,059
	d Total	3d	7,800	417,251,244
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	6.55 %
6	Target normal cost		6	1,966,282

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

Thomas A. DeFilippo TAD

Signature of actuary

10/03/2011

Date

THOMAS A. DEFILIPPO

Type or print name of actuary

11-06419

Most recent enrollment number

TOWERS WATSON

Firm name

(412) 497-3000

Telephone number (including area code)

600 GRANT STREET, SUITE 4940

PITTSBURGH PA 15219-2742

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)	2,459,905	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	2,459,905	0
9	Amount remaining (Item 7 minus item 8)	0	0
10	Interest on item 9 using prior year's actual return of _____ %		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		918
	b Interest on (a) using prior year's effective rate of 8.21 %		75
	c Total available at beginning of current plan year to add to prefunding balance		993
	d Portion of (c) to be added to prefunding balance		
12	Reduction in balances due to elections or deemed elections	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	84.83 %
15	Adjusted funding target attainment percentage	15	84.83 %
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	92.45 %
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
04/13/2010	1,895,904				
07/13/2010	1,895,904				
10/14/2010	1,895,904				
01/13/2011	1,895,904				
09/14/2011	4,711,365				
			Totals ► 18(b)	12,294,981	18(c) 0

19	Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contribution from prior years	19a	
	b Contributions made to avoid restrictions adjusted to valuation date	19b	
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	11,504,846

20 Quarterly contributions and liquidity shortfalls:

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

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] 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
0	0	0	0

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
5.03 %	6.73 %	6.82 %	☐ N/A, full yield curve used

b Applicable month (enter code) — 21b: 4

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:

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: 1,966,282

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	63,256,620	9,537,830
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: 11,504,112

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	0		0

36 Additional cash requirement (item 34 minus item 35) — 36: 11,504,112

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) — 37: 11,504,846

38 Interest-adjusted excess contributions for current year (see instructions) — 38: 734

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

Schedule B

WHX Corporation - (EIN 13-3768097)
WHX Pension Plan (PN 001)

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

The retirement assumption varies by age and affiliate. The average retirement age was determined as a weighted average of the age at retirement, with weights calculated for each individual participant, according to the retirement assumption. Illustrated below is an example based on a hypothetical group of 1,000 Handy & Harman participants, the plan's largest group, who are first eligible to retire at age 55.

Age	Number of employees not yet retired	Percent assumed to retire	Number retiring	Product of age and number retiring
55	1,000	2.00%	20	1,100
56	980	2.00%	20	1,098
57	960	2.00%	19	1,095
58	941	2.00%	19	1,092
59	922	2.00%	18	1,088
60	904	2.00%	18	1,085
61	886	2.00%	18	1,081
62	868	60.00%	521	32,294
63	347	40.00%	139	8,751
64	208	40.00%	83	5,334
65	125	45.00%	56	3,657
66	69	40.00%	28	1,815
67	41	20.00%	8	553
68	33	20.00%	7	449
69	26	20.00%	5	364
70	21	100.00%	21	1,479

Sum of (retirement age X number retiring)	62,333
= Weighted average retirement age (rounded to nearest year)	62

WHX Corporation - (EIN 13-3768097)
WHX Pension Plan (PN 001)

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

Actuarial Assumptions and Methods

Economic Assumptions

Funding interest rate basis:	
• Applicable month	September (based on bond yields through August)
• Yield curve basis	Segment rates
• Transition from current liability rates	N/A
Funding interest rates:	
• First segment rate	5.03%
• Second segment rate	6.73%
• Third segment rate	6.82%
• Effective interest rate	6.55%
Annual rates of increase:	
• Indexed limits on compensation and benefits	N/A
• Automatic cost-of-living increases (Handy & Harman Salaried group only)	2.50%
• Projection of lump sum payments (WPSC Salaried)	
— Interest	The interest rate changed from a full corporate bond yield curve as of November 2008, based on October yields, to segment rates without phase-in as of September 2009, based on bond yields through August
— Mortality	IRS Prescribed 2010 Mortality Table
• Projection of RSP account balances	RSP account balances are rolled forward from October 31, 2009 to December 31, 2009 using actual return of 0%

WHX Corporation - (EIN 13-3768097)
WHX Pension Plan (PN 001)

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

Demographic Assumptions

Mortality

- Healthy

Funding Target — Separate rates for non-annuitants (based on RP-2000 "Employees" table without collar or amount adjustments, projected to 2025 using Scale AA) and annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments, projected to 2017 using Scale AA)

- Disabled

1987 Commissioners Group Disability Table. "Zero incidence" for groups where disability benefits are not provided.

Sample rates:

Age	*Male*	*Female*
20	.04%	.05%
25	.05	.06
30	.06	.09
35	.09	.15
40	.14	.20
45	.26	.33
50	.51	.55
55	.96	.85
60	1.47	1.09
65	1.86	1.27

Termination

Rates in accordance with the 2003 study conducted by the Society of Actuaries

Sample rates:

Age	*Service < 2*	*Service = 2, 3, 4*	*Service = 5-9*	*Service >= 10*	*Age*
25	21.74%	17.14%	12.96%	0.00%	25
30	18.61	13.58	8.39	4.84	30
35	16.78	11.02	7.15	5.02	35
40	15.91	10.35	6.01	4.15	40
45	15.48	9.47	5.82	3.73	45
50	15.60	8.90	5.32	3.49	50
55	13.52	7.82	2.59	0.88	55
60	13.63	7.84	2.12	0.20	60

WHX Corporation - (EIN 13-3768097)
WHX Pension Plan (PN 001)

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

Retirement

- WPSC Salaried Participants — Participants are assumed to retire on the date they are first eligible for early retirement benefits, i.e., age 55 with at least five years of service
- All other groups — Rates varying by age, applied only to participants eligible for immediate retirement

  Sample annual rates:

Age	*Rate*
50	1.0%
51 – 53	1.0
54 – 61	2.0
62	60.0
63 – 64	40.0
65	45.0
66	40.0
67 – 69	20.0
70	100.0

Benefit commencement date

- Preretirement death benefit — Surviving spouse benefits commence at the later of the death of the active participant or the date the participant would have attained age 55 (or earliest retirement age, if later). However, Steelworker surviving spouse benefits under the WPSC Bargaining provisions are assumed to commence immediately upon the participant's death.
- Deferred vested benefit — Age 65
- Disability benefit — Upon termination of employment. Also, 80% of WPSC Bargaining participants retiring on account of disability will qualify for Social Security benefits.
- Retirement benefit — Upon termination of employment

Form of payment — Normal form for unmarried participant, except that all WPSC Salaried participants are assumed to elect lump sum payments

Percent married — 85% of males; 65% of females

Spouse age — Wife three years younger than husband

Administrative expense

An expense assumption of $1,810,000 was included in the target normal cost. This assumption is intended to include expected non-investment expenses and PBGC premiums to be paid from the plan trust during 2010. Non-investment expenses are based on an average of similar expenses paid from the plan in prior years.

Methods

• Valuation date	First day of plan year
• Funding target and target normal cost	Present value of accrued benefits
• Actuarial value of assets	Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22) . The average asset value must be within 10% of fair value, including contributions receivable. The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a bias to produce an actuarial value of assets that is below the market value of assets.

Benefits Not Valued

Towers Watson has reviewed documentation provided by WHX Corporation and is not aware of any significant benefits that should have been valued and were not.

WHX Corporation - (EIN 13-3768097)
WHX Pension Plan (PN 001)

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

Changes in Assumptions and Methods Since the Prior Valuation

The funding interest rate was changed from a full corporate bond yield curve as of October 2008 to segment rates without transition as of September 2009.

The interest rate used to project lump sum payments was changed from a full corporate bond yield curve as of October 2008 to segment rates without transition as of September 2009.

The required mortality table used to calculate the funding target and target normal cost was updated to include one additional year of projected mortality improvements.

Disability incidence rates changed from varying rates by benefit group to a single table based on the 1987 Commissioners Group Disability Table.

Termination rates changed from varying rates by benefit group to a single table based on a 2003 study conducted by the Society of Actuaries.

Retirement rates changed from varying rates by benefit group to a single table based on overall plan experience and general society trends.

The percent married assumption changed from varying rates by benefit group to 85% of males and 65% of females for all groups.

Other Data Sources

Towers Watson used asset data supplied by the trustee, accrued pension costs as of December 31, 2009 from WHX and participant data prepared by the operating units, Wheeling-Pittsburgh Steel Corporation, Principal Financial and Buck Consultants. WPSC Bargaining RSP account balances were supplied as of October 31, 2009. Data were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the company, assumptions or estimates were made when data were not available. Towers Watson is not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Plan Provisions – Handy & Harman Bargaining Employees' Pension Program

Covered Employees	All Handy & Harman Bargaining Employees, excluding employees of Indiana Tube Corporation hired after October 19, 2007
Participation Date	Date of obtaining one year of Continuous Service. For Martinsburg Automotive and MSW Cockeysville, date of becoming a Covered Employee.

Definitions

H&H Participating Companies and Unions	Handy & Harman/USWA Dover Automotive Martinsburg Automotive H&H Tube Company Indiana Tube MSW Cockeysville Strandflex Sumco
Credited Service	Period starting on the first day of the month of employment and ending on the first day of the month coinciding with or next following severance from service date. Service at Sumco and Strandflex is based on working 1,700 hours in a given year. Credited Service shall be stated in years and twelfths of a year, except at Strandflex, where it is stated in years and tenths of a year.
Vesting Service	Same as Credited Service for all locations except Sumco and Strandflex. For Sumco and Strandflex, Vesting Service is the period starting on the first day of the month of employment and ending on the first day of the month coinciding with or next following severance from service date.
Plan Earnings	Annual rate of an individual's fixed salary, or in the case of an hourly-paid individual, 2,080 times regular fixed hourly-wage rate. Shall not include any amount payable as a bonus, commission, overtime premium, shift differential, reward, prize or any type of compensation other than regular fixed salary or wage. Rounded up to the next $100.
Final Average Earnings (for Handy & Harman location only)	Average of Plan Earnings for the five highest consecutive plan years during the ten plan years immediately prior to the participant's termination

Table I

Handy & Harman Bargaining Employees' Pension Program
Summary of Selected Benefits

H&H Participating Company/ Union	*Accrued Benefit*	*Early Retirement Eligibility (age/service)*	*Early retirement reductions*
Handy & Harman	*See following page*	60/5 or 30 years of vesting service	Unreduced at 60/5 or 30 years of service
Dover Automotive	$11.50 times Credited Service	60/10	5/9% per month before NRA*
Martinsburg Automotive	$14.00 times Credited Service	55/10	1/2% per month before NRA
H&H Tube Company	$27.00 ($28.00 after 5/10/2003, $29.00 after 5/9/2004 and $30.00 after 5/8/2005) times Credited Service	60/20	Unreduced at 60/20
Indiana Tube	*See following page*	60/10	5/9% per month before NRA
MSW Cockeysville	$21.50 ($22.50 after 11/06/2001, $23.00 after 11/07/2002, & $24.00 after 11/07/2003) times Credited Service	60/5	Unreduced at 60/5
Strandflex	$24.00 ($26.00 after 03/31/2001, $27.00 after 03/31/2002, & $28.00 after 03/31/2003) times Credited Service	55/10	5/9% for first 60 months, 5/18% for next 60 months before NRA
Sumco	$28.00 ($29.00 after 01/31/2004, $30.00 after 01/31/2005, & $31.00 after 01/31/2006) times Credited Service capped at 40 years	55/10	5/9% for first 60 months, 5/18% for next 60 months before NRA

*NRA is normal retirement age

Monthly Pension Benefit	As shown on Table I, except: *Handy & Harman/United Steelworkers of America* The greater of (a) or (b) as follows: a) $26.00 times Credited Service up to 15 years; plus $28.00 times Credited Service, if any, in excess of 15 years but less than 30 years; plus $30.00 times Credited Service, if any, in excess of 30 years. b) The product of: (1) 1.1% times Credited Service on such given date; plus 0.1% times Credited Service in excess of 30 years on such given date, if any, and (2) one-twelfth of the employee's Final Average Earnings. *Indiana Tube/Local 215 Teamsters* The greater of (a) or (b) as follows: a) Accrued Monthly Pension as of May 31, 1998, according to the Plan in effect on May 31, 1998; and b) $24.00 ($26.00 after October 15, 2001, $28.00 after October 15, 2002, and $30.00 after October 11, 2003) times Credited Service.
Social Security benefit	The projected amount of the participant's primary Social Security benefit according to the law in effect at the date of termination of employment, assuming continuation of then-current earnings to age 65
Normal retirement date (NRD)	First day of the month following the participant's 65th birthday

Eligibility For Benefits

Normal retirement	Retire on NRD
Early retirement	Varies by location (see Table I)
Postponed retirement	Retire after NRD
Disability retirement	15 years of Vesting Service for Strandflex and Sumco. Ten years of Vesting Service for all other groups.
Vested termination	Five years of Vesting Service
Preretirement spouse benefits	Five years of Vesting Service for all groups. Age 65, if earlier, for Dover Automotive, H&H Tube Company and Indiana Tube.

WHX Corporation - (EIN 13-3768097)
WHX Pension Plan (PN 001)

Schedule SB, Part V — Summary of Plan Provisions

Monthly Benefit Paid Upon the Following Events

Normal retirement	Monthly Pension Benefit determined as of NRD
Early retirement	Varies by location (see Table I)
Postponed retirement	Monthly Pension Benefit determined as of actual retirement date
Disability withdrawal	Accrued Benefit determined on the date of termination as an active employee
Deferred vested withdrawal:	
• All participants except: Handy & Harman/ USWA, H&H Tube Company and MSW Cockeysville	Accrued benefit payable at age 65 or, if the employee has met early retirement eligibility, an actuarial equivalent benefit reduced by the early retirement factor as specified in Table I
• Handy & Harman/USWA, H&H Tube Company and MSW Cockeysville	Accrued benefit payable at age 65 or, if the employee has met early retirement eligibility (except age 55 and 10 years of service for H&H Tube Company and age 55 for MSW Cockeysville), an actuarial equivalent benefit reduced by 5/9ths of 1% (1/2 of 1% for MSW Cockeysville) for each month between the date of pension commencement and Normal Retirement Date
Special Retirement Benefits:	
• Handy & Harman/ USWA	Eligibility: Any employee retiring under Normal, Early 30 Year Rule, or Early 60/5. Benefit: Additional lump sum benefit at date of retirement in the amount of 13 times employee's weekly rate of pay, less any vacation pay received, in lieu of his Accrued Monthly Benefit.
• Martinsburg Automotive	Eligibility: Termination other than death after three years of Credited Service, and not entitled to a pension benefit from the Plan. Benefit: Lump sum payment of $50 times years of Credited Service.
Preretirement spouse benefits	If eligible for Monthly Pension Benefit at date of death in active service or eligible for a deferred vested pension that had not commenced prior to that date, then the surviving spouse will receive the amount that would have been payable if the former employee had elected a 50% joint and survivor pension. Benefit is payable at the later of the date of death or when the deceased employee would have attained earliest retirement age, except for H&H Tube (age 55 with ten years of service) and MSW Cockeysville (age 55). In all cases, the benefit is reduced for any early commencement of benefits.

The following groups have additional Pre-Retirement Spousal Benefit provisions:

- Martinsburg Automotive: If not yet eligible for a monthly benefit at time of death, and the employee has three or more years of service, a lump sum benefit in the amount of $50 times years of Credited Service, with a maximum benefit of $2,000, is payable. If eligible for Normal Retirement at date of death, beneficiary will receive a lump sum death benefit of $2,000.
- H&H Tube Company: If the former employee is not married at date of death, or married less than one year, a lump sum payment will be payable to the beneficiary in the amount of $50 times the Monthly Accrued Benefit at date of termination
- Sumco: A lump sum option is available if the actuarial equivalent of the spouse's benefit is greater than $3,500

Postretirement Surviving Spouse Benefit

A single lump sum death benefit is payable to the spouse or otherwise indicated beneficiary. The amount of the single lump sum death benefit is as follows:

Group	*Single Lump Sum Death Benefit*
Dover Automotive	$1,000
Martinsburg Automotive	$2,000
H&H Tube Company	$5,000*
Indiana Tube	$2,000
MSW Cockeysville	$2,000
Strandflex	$2,500

* $5,500 after 5/10/2003

For Handy & Harman/USWA participants, a single lump sum death benefit in the amount of $6,000 is payable to the spouse or otherwise indicated beneficiary. If the former employee had received less than three Monthly Pension payments prior to death, the single sum death benefit will be increased by the product of (a) the Monthly Pension Benefit and (b) three minus the number of pension payments received prior to death.

Other Plan Provisions

Forms of payment

Normal Form:

Single participants — Straight life annuity (ten-year certain and life annuity for H&H Tube Company)

Married participants — Actuarially reduced 50% joint and survivor annuity with spouse as beneficiary

Optional Forms:

Ten-year certain and life annuity or, if married, 100% joint and survivor (if retirement is other than a deferred vested retirement) or life annuity (with spousal consent)

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

Changes in Benefits Valued Since the Prior Year

Employees of Indiana Tube Corporation (ITC) hired after October 19, 2007 are not covered by the pension plan.

Plan Provisions Effective After December 31, 2009

No changes.

Plan Provisions — Handy & Harman Pension Program for Hourly Employees

Covered Employees	All Handy & Harman hourly non-bargained employees who were a participant in the plan as of December 31, 2005
Participation Date	Date of which employee attains one year of Vesting Service
Definitions	
H&H Participating Companies	Camdel Continental HHEM H&H East Providence Lexington Tube Platina Labs Valley Metals Micro Tube-Tool Makers Micro Tube Hourly South Windsor H&H Automotive ACR ITC – Fort Smith
Credited Service	Period starting on the first day of the month of employment and ending on the earlier of (1) the first day of the month coinciding with or next following severance from service date or (2) December 31, 2005. Credited Service shall be stated in years and twelfths of year.
Vesting Service	Period starting on the first day of the month of employment and ending on the first day of the month coinciding with or next following severance from service date. Vesting Service shall be stated in years and twelfths of a year.
Normal retirement date (NRD)	The first day of the month following the participant's 65th birthday

Table II

Handy & Harman Pension Program for Hourly Employees

Summary of Selected Benefits

H&H Participating Company	*Accrued Benefit*	*Early Retirement Eligibility (age/service)*	*Early Retirement Reductions*
Camdel	$22.00 times Credited Service ($25.00 effective April 1, 2004)	60/10	1/2% per month before NRA*
Continental	$16.00 times Credited Service	55/10	5/9% per month before NRA
HHEM	$17.00 times Credited Service	60/10 (60/5 if hired prior to 1/1/1990)	Unreduced
H&H East Providence	$17.00 times Credited Service	60/10 (60/5 if hired prior to 12/31/1986)	Unreduced
Lexington Tube	$6.00 times Credited Service	62/10	5/9% per month before NRA
Platina Labs	$10.00 times Credited Service	60/10	1/2% per month before NRA
Valley Metals	$13.00 times Credited Service	60/10	1/2% per month before NRA
Micro Tube-Tool Makers	$26.00 times Credited Service	60/10	1/2% per month before NRA

*NRA is normal retirement age.

Table II (continued)

Handy & Harman Pension Program for Hourly Employees

Summary of Selected Benefits (continued)

H&H Participating Company	*Accrued Benefit*	*Early Retirement Eligibility (age/service)*	*Early Retirement Reductions*
Micro Tube Hourly	$17.00 times Credited Service	60/10	1/2% per month before NRA
South Windsor	$14.00 times Credited Service	60/10	Unreduced
H&H Automotive	$15.00 times Credited Service	60/10	5/9% per month before NRA
ACR	$15.50 times Credited Service	55/10	1/2% per month before NRA
ITC – Fort Smith	$15.00 times Credited Service	60/10	5/9% per month before NRA

Monthly Pension Benefit — As shown in Table II

Eligibility for Benefits

Normal retirement	Retire on NRD
Early retirement	Varies by location (see Table II)
Postponed retirement	Retire after NRD
Disability retirement	10 years of Vesting Service for Camdel, Lexington Tube, Micro Tube-Tool Makers, Micro Tube Hourly and ACR. Two years of Vesting Service for all other groups.
Deferred vested withdrawal	Five years of Vesting Service
Preretirement spouse benefits	Five years of Vesting Service

Monthly Benefits Paid Upon the Following Events

Normal retirement	Monthly Pension Benefit determined as of NRD
Early retirement	Varies by location (see Table II)
Postponed retirement	Monthly Pension Benefit determined as of actual retirement date

Disability retirement	Accrued Benefit determined on the date of termination as an active employee. For Continental, HHEM, H&H East Providence, Platina Labs, Valley Metals, South Windsor, H&H Automotive and ITC – Fort Smith, the benefit will be no less than 70% of pension that would be payable if the participant remained in employment until Normal Retirement Date.
Deferred vested withdrawal:	
• All participants except HHEM, H&H East Providence, Lexington Tube, and South Windsor	Accrued Benefit payable at age 65 or, if the employee has met early retirement eligibility, an actuarial equivalent benefit reduced by the early retirement factor as specified in Table II
• HHEM, H&H East Providence, Lexington Tube and South Windsor	Accrued Benefit payable at age 65 or, if the employee has met early retirement eligibility, which is age 60 and 10 years of Vesting Service (age 62 and ten years of service for Lexington Tube), an actuarial equivalent benefit reduced by 5/9 of 1% (1/2 of 1% for Lexington Tube) for each month between the date of pension commencement and Normal Retirement Date.
Preretirement spouse benefit	If eligible for monthly pension at date of death in active service or eligible for a deferred vested pension that had not commenced prior to that date, then the surviving spouse will receive the amount that would have been payable if the former employee had elected a 50% joint and survivor pension. The benefit is payable at the later of the date of death or when the deceased employee would have attained earliest retirement age and is reduced for any early commencement of benefits.
Postretirement surviving spouse benefit	A single lump sum death benefit is payable to the spouse or otherwise indicated beneficiary of participants who retired from active status on or before December 31, 2005. The amount of the single sum death benefit is as follows:

Group	*Single Lump Sum Death Benefit*
Camdel	$1,500
Continental	$ 0
HHEM	$1,000
H&H East Providence	$2,500
Lexington Tube	$ 0
Platina Labs	$2,500
Valley Metals	$2,500
Micro Tube-Tool Makers	$1,500
Micro Tube Hourly	$1,500
South Windsor	$2,500
H&H Automotive	$1,000
ACR	$1,000
ITC – Fort Smith	$1,000

Other Plan Provisions

Forms of payment	Normal Form: Single participants — life annuity Married participants — actuarially reduced 50% joint and survivor annuity with spouse as beneficiary Optional Forms Ten-year certain and life annuity or, if married, 100% joint and survivor (if retirement is other than a deferred vested retirement) or life annuity (with spousal consent)
Maximum on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.

Changes in Benefits Valued Since the Prior Year

There were no changes in benefits valued since the prior year.

Plan Provisions Effective After December 31, 2009

No changes.

Plan Provisions — Handy & Harman Pension Program (Salaried)

Covered Employees	All Handy & Harman salaried employees who were a participant in the plan as of December 31, 2005
Participation Date	Date of which employee attains one year of Vesting Service
Definitions	
H&H Participating Companies	Handy & Harman Continental HHEM H&H Tube Company Indiana Tube MSW
Credited Service	Period starting on the first day of the month of employment and ending on the earlier of (1) the first day of the month coinciding with or next following severance from service date or (2) December 31, 2005. Credited Service shall be stated in years and twelfths of a year.
Vesting Service	Period starting on the first day of the month of employment and ending on the first day of the month coinciding with or next following severance from service date. Vesting Service shall be stated in years and twelfths of a year.
Plan Earnings	Annual rate of an individual's fixed salary, or in the case of an hourly-paid individual, 2,080 times regular fixed hourly-wage rate. Shall not include any amount payable as a bonus, commission, overtime premium, shift differential, reward, prize or any type of compensation other than regular fixed salary or wage.
Average Monthly Basic Pay ("AMBP")	Effective January 1, 1998, Average Monthly Basic Pay is one-twelfth of the average of the Plan Earnings during all the plan years beginning with the plan year starting January 1, 1998 provided that at least five plan years will be included in the average and ending December 31, 2005. (Career average starting January 1, 1998 with a minimum of five years).
Monthly Pension Benefit:	
– All participants but Continental	The greater of (a) and (b) as follows: (a) The sum of (i) 38.75% of Average Monthly Basic Pay (AMPB) and (ii) 11.25% of AMPB in excess of $833.33 (if any); times Service Ratio. If expected Credited Service at NRA is less than 25, the benefit is prorated. (b) $12.50 per year of Credited Service. For Handy & Harman only, an additional $1.50 per year of Credited Service in excess of 15, plus an additional $1.50 per year of Credited Service in excess of 30.

– Continental	The greater of (a) and (b) as follows: (a) The sum of (i) 28.75% of Average Monthly Basic Pay (AMPB) and (ii) 11.25% of AMPB in excess of $833.33 (if any); times Service Ratio. If expected Credited Service at NRA is less than 25, the benefit is prorated. (b) $12.00 per year of Credited Service.
Service Ratio	Service Ratio is the ratio of Credited Service to expected Credited Service at NRA
Credited Service at NRA	Credited Service at NRA is equal to Credited Service as of December 31, 2005 plus expected Credited Service from May 1, 2006 to NRD
Social Security benefit	The projected amount of the participant's primary Social Security benefit according to the law in effect at the date of termination of employment assuming continuation of then-current earnings to age 65
Normal retirement date (NRD)	First day of the month following the participant's 65th birthday
Eligibility For Benefits	
Normal retirement	Retire at NRD
Early retirement	Age 60 with ten years of Vesting Service
Disability retirement	Two years of Vesting Service, eligible for Social Security disability pension, and disabled at least 6 months
Deferred vested withdrawal	Five years of Vesting Service
Preretirement spouse benefit	Five years of Vesting Service
Monthly Benefit Paid Upon the Following Events	
Normal retirement	Monthly Pension Benefit determined as of NRD
Early retirement	Monthly Pension Benefit determined at actual retirement without reduction for early commencement
Disability retirement	Accrued Benefit determined on the date of termination as an active employee, or, if greater, 70% of pension that would be payable if the participant remained in employment until Normal Retirement Date

Deferred vested withdrawal	Accrued Benefit payable at age 65 or, if the employee had at least ten years of Vesting Service, an actuarial equivalent benefit as early as age 60 (age 55 for Indiana Tube and Continental Industries if employed on December 1, 1990) reduced by 5/9ths of 1% for each month between the date of pension commencement and Normal Retirement Date
Preretirement spouse benefit	50% of the benefit accrued as of the date of death, reduced for a 50% joint & survivor form of payment. Benefit is payable beginning on the later of the participant's death or when he/she would have reached earliest retirement age, and is reduced for any early commencement of benefits.
Postretirement surviving spouse benefit	A single lump sum death benefit is payable to the spouse or otherwise indicated beneficiary. The amount of the single lump sum death benefit is as follows for participants who retired from active status on or before December 31, 2005:

Group	*Single Lump Sum Death Benefit*
H&H Tube Company	$5,000
All other companies	$2,500

Other Plan Provisions

Forms of payment	Normal Form: Single participants — ten-year certain and life annuity for Handy & Harman and H&H Tube Single participants — life annuity for all others Married participants — actuarially reduced 50% joint and survivor annuity with spouse as beneficiary Optional Forms: Ten-year certain and life annuity or, if married, 100% joint and survivor (if retirement is other than a deferred vested retirement) or life annuity (with spousal consent)
Maximum on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.

Changes in Benefits Valued Since the Prior Year

There were no changes in benefits valued since the prior year.

Plan Provisions Effective After December 31, 2009

No changes.

Plan Provisions — WPSC Bargaining, Pittsburgh Canfield Bargaining, and Ohio Coatings Bargaining Programs

Covered Employees	All WPSC, Pittsburgh Canfield and Ohio Coatings bargaining employees
Participation Date	Date of becoming a Covered Employee
Definitions	
Credited Service	Period starting on the first day of the month of employment and ending on the first day of the month coinciding with or next following the earlier of the severance from service date or July 31, 2003, when all remaining WPSC employees terminated their employment with WHX as a result of the Definitive Agreement. Credited Service shall be stated in years and twelfths of a year. Credited Service was frozen for Pittsburgh Canfield Bargaining participants on May 15, 2003.
Vesting Service	Same as Credited Service
Monthly pension benefit	$40 times years of Credited Service ($44 for Ohio Coatings), reduced by prior plan benefits payable by the PBGC or an insurance company and the annuity equivalent of the RSP account balance
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with five years of Vesting Service
Eligibility For Benefits	
Normal retirement	Age 65 with five years of Vesting Service
62/15 retirement	Age 62 with 15 years of Vesting Service
55/30 year retirement	Age 55 with 30 years of Vesting Service
60/15 retirement	Age 60 with 15 years of Vesting Service
70/80 retirement	Available only upon layoff, with at least 15 years of Vesting Service after either of the following: 1. Age 55 and age plus Vesting Service at least 70 2. Age plus Vesting Service at least 80
Rule-of-65 retirement	Available only upon layoff after 20 years of Vesting Service and age plus Vesting Service at least 65, if company does not offer suitable long-term employment
Disability retirement	Permanently disabled with 15 or more years of Vesting Service
Deferred vested withdrawal	Termination after 5 years of Vesting Service

Preretirement spouse benefit	Death of active married participant with at least 5 years of Vesting Service
Special retirement benefits	Any participant retiring under Normal, 62/15, 55/30, 60/15, 70/80, or Rule-of-65 retirement
Surviving spouse benefit	Death of married participant after retirement other than on a deferred vested pension, or while in active service, with at least 15 years of Vesting Service

Monthly Benefit Paid Upon the Following Events

Normal retirement	Monthly Pension Benefit determined as of NRD
62/15 retirement	Monthly Pension Benefit determined as of actual retirement, unreduced for Early Retirement
55/30 retirement	Monthly Pension Benefit actuarially reduced (see table below), subject to a minimum benefit of $1,200 per month
60/15 retirement	Monthly Pension Benefit actuarially reduced from age 62 (see table below), payable immediately
70/80 retirement	Unreduced Monthly Pension Benefit payable immediately plus an additional supplement of $400 per month payable until age 62
Rule-of-65 retirement	Unreduced Monthly Pension Benefit payable immediately plus an additional supplement of $400 per month payable to age 62. The supplement is reduced by $1 for every $2 by which earned income exceeds the Social Security Retirement Earnings Limitation.
Disability benefit	Unreduced Monthly Pension Benefit payable immediately plus an additional supplement of $400 per month, payable only if Social Security disability benefits are not available
Deferred vested benefit	Monthly Pension Benefit determined at date of termination, payable at age 65, or actuarially reduced (see table below) benefit payable as early as age 60 (or 55, with 30 years of service)

Reduction factors for early commencement

Age	55/30 and 60/15 Retirement	Deferred Vested Withdrawal
55	48.52%	34.41%
56	53.51	37.95
57	59.11	41.92
58	65.40	46.38
59	72.50	51.41
60	80.53	57.10
61	89.63	63.56
62	100.00	70.91
63	---	79.31
64	---	88.93
65	---	100.00

Preretirement surviving spouse benefit	50% of the Accrued Benefit, reduced for 50% joint-and-survivor form of payment, is available at the date the participant would have first been eligible for early retirement benefits
Special retirement benefit	Participant receives $10,000 in lieu of first 3 months' regular pension
Surviving spouse benefit	50% of the Accrued Benefit (or benefit in receipt for a retired participant), subject to a minimum $200 per month, payable immediately. This benefit is reduced by 50% of the Social Security widow's pension when first payable by the Social Security Administration. After reduction for the Social Security widow's pension, the Surviving Spouse Benefit is subject to a minimum of $150 per month.

Other Plan Provisions

Forms of payment	<u>Normal Form:</u> Single participants — life annuity Married participants — actuarially reduced 50% joint and survivor annuity with spouse as beneficiary <u>Optional Forms:</u> Married participants may elect a 100% co-pensioner annuity, a 50% co-pensioner annuity, or a life annuity with spousal consent
Retirement Security Plan (RSP) benefits	Upon retirement, account balances held under the RSP are transferred to the Plan and converted to a Monthly Pension Benefit
Maximum on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.
Voluntary Cashout Option	On February 28, 2008, WHX adopted an amendment allowing certain Wheeling-Pittsburgh Steel Corporation participants to elect to receive, between March 1, 2008 and August 31,2008, a single lump sum payment in lieu of all benefits otherwise payable under the WHX Pension Plan.

Changes in Benefits Valued since Prior Year

There were no changes in benefits valued since the prior year.

Plan Provisions Effective After December 31, 2009

No changes.

Plan Provisions — WPSC Salaried Program

Covered Employees	All WPSC salaried employees hired as of January 31, 1998
Participation Date	Date of becoming a Covered Employee
Definitions	
Credited Service	Continuous service from employment date through the earlier of the severance from service date or July 31, 2003, when all remaining WPSC employees terminated their employment with WHX as a result of the Definitive Agreement
Vesting Service	Same as Credited Service
Plan earnings	Standard salary, commissions, overtime, gain sharing, sales incentive, incentive pay, bonuses, and profit sharing. Shall not include any amount payable as moving expenses, fringe benefits, employee benefits, or pre-tax contributions.
Final average earnings	The average of the highest 36 consecutive months' earnings within the last 120 calendar months before the earlier of the termination of employment or July 31, 2003
DC Benefit	The account balance or the equivalent actuarial value of the participant's account balance under the DC plan conversion to annuity policy
PBGC Benefit	Benefit or equivalent actuarial value of the benefit payable to the participant at age 62 or actual retirement age, if later, that the participant has received or is entitled to receive from the PBGC
Monthly pension benefit	1.3% of Final Average Earnings times Credited Service, offset by the DC Benefit and PBGC Benefit
Normal retirement date (NRD)	First of the month coinciding with or next following the attainment of age 62 with five years of Credited Service
Eligibility For Benefits	
Normal retirement	Age 62 and 5 years of Vesting Service
Early retirement	Age 55 and 5 years of Vesting Service
Withdrawal benefit	5 years of Vesting Service
Preretirement spouse benefit	5 years of Vesting Service

WHX Corporation - (EIN 13-3768097)
WHX Pension Plan (PN 001)

Schedule SB, Part V — Summary of Plan Provisions

Monthly Benefit Paid Upon the Following Events

Normal retirement	Monthly Pension Benefit determined at NRD
Early retirement	Monthly Pension Benefit determined as of actual retirement date, reduced according to the following schedule:

Age	Percentage
62	100.00%
61	89.85
60	80.91
59	73.00
58	65.99
57	59.75
56	54.19
55	49.22

Withdrawal benefit	Monthly Pension Benefit determined at date of termination payable at age 62, or actuarially reduced benefit (according to schedule above) payable as early as age 55
Preretirement spouse benefit	50% of the benefit accrued as of the date of death, reduced for a 50% joint-and-survivor form of payment. Benefit is payable at later of participant's death or date he/she would have reached earliest retirement age, and is reduced for any early commencement of benefits.

Other Plan Provisions

Forms of payment	Normal Form: Single participants — life annuity Married participants — actuarially reduced 50% joint and survivor annuity with spouse as beneficiary Optional Forms: One-time lump sum payment, or, for married participants, life annuity (with spousal consent)
Maximum on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.

Changes in Benefits Valued Since Prior Year

There were no changes in benefits valued since the prior year.

Plan Provisions Effective After December 31, 2009

No changes.

WHX Corporation - (EIN 13-3768097)
WHX Pension Plan (PN 001)

Schedule SB, Part V — Summary of Plan Provisions

Plan Provisions — WHX Corporate

This schedule was adopted with an effective date of January 1, 2004.

Covered Employees	All salaried employees of WHX Corporation, excluding employees who are eligible to be participants under any other schedule of the WHX Pension Plan
Participation Date	Employees become plan participants on the first day of the month following the completion of one full year of vesting service. Employees hired prior to the plan's effective date became participants on January 1 2004.

Definitions

Continuous service	Service from employment date through the severance of service date
Vesting service	Same as Continuous Service
Average monthly earnings	The average of the highest 60 consecutive calendar months of earnings out of the last 120 consecutive calendar months ending on the earliest of termination, early retirement or normal retirement dates
Earnings	W-2 pay excluding certain fringe benefits and expenses
Normal retirement date (NRD)	Age 65
Monthly pension benefit	0.75% of average monthly earnings plus 0.5% of average monthly earnings in excess of Social Security covered compensation, multiplied by years of Continuous Service
Covered compensation	The average of the Social Security (OASDI) Taxable Wage Bases for the 35-year period ending with the last day of the calendar year in which the participant attains Social Security Retirement Age, rounded to the nearest whole multiple of $1 For terminations prior to Social Security Retirement Age, future wage bases are assumed to be equal to that in the year of termination

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing five years of vesting service
Postponed retirement	Retirement after NRD
Deferred vested	Termination for reasons other than death or retirement after completing five years of vesting service
Disability	Total and permanent disablement

WHX Corporation - (EIN 13-3768097)
WHX Pension Plan (PN 001)

Schedule SB, Part V — Summary of Plan Provisions

Preretirement spouse benefit	Death of a terminated vested or active participant who has completed five years of vesting service with a surviving spouse of at least one year

Monthly Benefits Paid Upon the Following Events

Normal retirement	Monthly pension benefit determined as of NRD
Early retirement	Monthly pension benefit determined as of early retirement date, actuarially reduced if payments begin prior to age 62 with 10 years of Continuous Service
Postponed retirement	Monthly pension benefit determined as of actual retirement date
Termination with deferred vested benefit	Monthly pension benefit determined as of termination date, actuarially reduced if payments begin prior to age 62 and the participant had less than ten years of Continuous Service at termination
Disability	Monthly pension benefit is available immediately based on service and earnings as of date of disability.
Death with preretirement spouse benefits	50% of monthly pension benefit determined as of the date of death, payable for the lifetime of the spouse. If the participant was over age 55 payment will commence on the first day of the month coincident with or immediately following the participant's death; otherwise, payment will commence on the first day of the month the participant could have elected immediate benefits had he survived ("earliest retirement date".) The surviving spouse may elect to defer receipt of the annuity past the earlier available date.
Forms of payment	All benefits other than death benefits are payable for the lifetime of the retired participant. A married participant is deemed to have elected a 50% joint and survivor option.
Maximum on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.

Changes in Benefits Valued since Prior Year

There were no changes in benefits valued since the prior year.

Plan Provisions Effective After December 31, 2009

No changes.

WHX Corporation - (EIN 13-3768097)
WHX Pension Plan (PN 001)

Schedule SB, Part V — Summary of Plan Provisions

Plan Provisions — Bairnco Salaried Participants

Effective Date

The Effective Dates of adoption of the Bairnco Corporation Retirement Plan by division are as follows:

Headquarters	January 1, 1968
Arlon Flexible Technologies	March 1, 1968
Kasco U.S.	May 1, 1968
Insulation Division	January 1,1968
Rayproof (Shielding)	August 7, 1973
Shielding – AAP	July 1,1982
Arlon Products Division	July 6, 1983
Micro-Chasis	November 1,1983
SRS Industries Division	June 26, 1984
Arlon Graphic Systems	March 1, 1984
Veristron Division	March 1, 1983
Atlantic Services Division	September 1, 1987
Ferguson Door Company	January 1,1988
Mll Division	January 1, 1999
Signtech Division	March 1, 2000
Viscor Division	February 1, 2001

Eligibility

January 1st closest to the completion of one Year of Service. The plan was closed to new participants effective March 31, 2006.

Credited Service

Credited Service for Benefit Accrual purposes begins the later of Date of Employment or the Benefit Accrual Date. The list below sets forth the Benefit Accrual Date for each location.

Headquarters	Date of Employment
Arlon Flexible Technologies	Date of Employment
Kasco U.S.	Date of Employment
Ray Proof (Shielding)	August 7, 1973
Shielding Systems Corporation	August 7, 1973
Advanced Absorber Products	Date of Employment
Materials for Electronics	Date of Employment
Silicone Technologies	Date of Employment
Arlon Adhesive Systems	July 6, 1983
Arlon Products Division	July 6, 1983
Micro-Chasis Division	November 1, 1983
SRS Industries Division	June 26, 1984
Arlon Graphic Systems (Trenmark)	March 1, 1984
Versitron Division	March 1, 1983
Electronic Subtrates	Date of Employment
Atlantic Services Division	September 1, 1987
Ferguson Door Company	January 1, 1988

MII Division	January 1, 1999
Signtech Division	March 1, 2000
Viscor Division	February 1, 2001

Credited Service for benefit accrual purposes was frozen as of March 31, 2006
Credited Service for Vesting purposes begins at Date of Employment with the following exceptions:

Arlon Adhesive Systems	July 6, 1983
Arlon Products Division	July 6, 1983
Arlon Graphic Systems	March 1, 1994
Atlantic Services Division	All participants of the plan on September 1, 1987 are 100% vested in their accrued frozen benefit
Ferguson Door Company	January 1,1988

Final Average Annual Compensation

For purposes of computing the benefits provided under the Plan, Final Average Annual Compensation is defined as the average annual compensation earned during the highest five consecutive years during the ten year period preceding retirement. In determining the compensation to be counted in a particular year, Management Incentive Compensation (MIC) shall be included in an amount up to 50% of the employee's basic rate of pay as of the December 31st of the preceding calendar year.
The partial year's compensation earned during the employee's last year of employment may be included in the Final Average Annual Compensation if it would be to his advantage. In such an instance, a fraction of the fifth preceding year's compensation must be included in the averaging for the period of time in which the employee did not work during his final year. However, no more than five year's bonuses may be included. In the event an employee completes less than five years of Credited Service, average compensation shall be based on all his periods of Credited Service. Only Compensation prior to March 31, 2006 is counted for benefit accrual purposes.

Retirement Dates

Normal	The first day of the month coincident with or next following a participant's 65th birthday
Early	The first day of any month following age 55 and completion of ten years of Credited Service

Disability	The first day of any month coincident with or next following the date on which the participant has completed ten years of Credited Service and has been approved for Social Security disability benefits
Deferred	The first day of any month coincident with or next following a participant's termination of service after his Normal Retirement Date

Retirement Benefits

Normal

A monthly benefit equal to 1/12th of the greater of (1), (2), and (3):

1) The sum of 1.3% of Final Average Annual Compensation and 0.65% of Final Average Annual Compensation in excess of participant's "covered compensation"; multiplied by years of Credited Service (to a maximum of 25) adjusted, if applicable, to reflect a participant's prior plan benefit

2) The accrued benefit as of December 31, 1993, plus a benefit based on (1) above and Credited Service after December 31 1993, with total Credited Service not in excess of 25 years

3) The annual accrued benefit as of December 31, 1988, based on Plan in effect at that time

All benefit accruals were frozen as of March 31, 2006

Early

A deferred pension equal to the pension computed as at Normal Retirement Date but based on Final Average Annual Compensation at actual date of retirement. Such pension shall be reduced by a fraction, the numerator of which is the number of years of Credited Service at the Early Retirement Date and the denominator of which is the number of years of Credited Service at the Normal Retirement Date; or an immediate pension equal to the pension payable just described, reduced for each month by which the Early Retirement Date precedes the Normal Retirement Date.

The early retirement reduction factors are illustrated below for select ages:

Age	Factor	Age	Factor
64	.923	59	.654
63	.846	58	.615
62	.769	57	.577
61	.731	56	.529
60	.692	55	.486

Disability	A deferred pension based on service to Normal Retirement Date and based on Final Average Annual Compensation as of the date of disability
Deferred	Same as payable at Normal Retirement Date, but based on Final Average Annual Compensation and Credited Service at Deferred Retirement Date

Death Benefits

Active Employees	Joint and 50% Survivor death benefit is standard for active members who meet the service requirement for vesting and have an eligible spouse Benefit payable to the spouse is equal to the benefit that would have been payable had the employee separated from service at the date of his death, survived to the earliest retirement age, retired with an immediate Joint and 50% Survivor benefit at that age and then died Members who were participants in the Pittsburgh-Erie Saw Corporation Pension Plan are entitled to the lump sum equivalent of their Prior Plan benefits computed as of May 1, 1968 and accumulated to the date of their death with interest at 3% compounded annually Members who were participants in any Plan to which this Plan becomes successor and who were entitled to a vested benefit upon death under such prior Plan shall receive such vested benefit upon death
Retired Employees	None, unless an optional form of retirement benefit is elected, which provides a death benefit

Deferred Vested Benefits

Eligibility	Completion of 5 years of Credited Service
Benefit	The benefit is determined as for Normal Retirement but based on Credited Service to the Date of Termination. The benefit commences at the Normal Retirement Date. An employee may elect to commence benefit payments on the

first day of any month following his Early Retirement Date if he has 10 years of Credited Service. If benefit payments commence prior to his Normal Retirement Date, this will be actuarially reduced.

Changes in Benefits Valued Since the Prior Year

There were no changes in benefits valued since the prior year.

Plan Provisions Effective After December 31, 2009

No changes.

WHX Corporation - (EIN 13-3768097)
WHX Pension Plan (PN 001)

Schedule SB, Part V — Summary of Plan Provisions

Plan Provisions — Bairnco Hourly Kasco Participants

Effective Date	The Effective Date of the amended Plan is October 10, 1997
Eligibility	All hourly employees who are members of the bargaining unit are eligible as of the first of the month following the completion of three months of service
Credited Service	On or after January 1, 1976, an employee will be credited with a full year of service for each year in which at least 1,000 hours are worked. In the first and last year of employment, an employee will be credited with 1/12th of a year of Credited Service for each month he is employed. Prior to January 1, 1976, an employee will receive one year of Credited Service for each full year of employment (effective 10/4/80) **No service is credited under the plan after March 31, 2005**
Retirement Dates	
Normal	First day of the month coincident with or next following 65th birthday
Early	First day of the month coincident with or next following 55th birthday
Disability	Attainment of age 50 with at least 10 years of Credited Service. The employee must be eligible for Social Security Disability Benefits or be certified disabled by an approved physician. Effective October 1, 1983, the age 50 requirement for disability is eliminated.
Deferred	First day of any month coincident with or next following a participant's termination of service after his Normal Retirement Date

WHX Corporation - (EIN 13-3768097)
WHX Pension Plan (PN 001)

Schedule SB, Part V — Summary of Plan Provisions

Retirement Benefits

Normal

An employee will receive a monthly benefit for each year of Credited Service in accordance with the following schedule:

Date of Retirement	Benefit Rate for Each Year of Credited Service
10/1/83 through 9/27/85	$11.50
9/28/85 through 9/27/86	$12.50
9/28/86 through 9/24/88	$13.50
9/25/88 through 9/24/89	$14.50
9/25/89 through 9/20/91	$15.00
9/21/91 through 9/18/92	$16.00
9/19/92 through 9/17/93	$16.50
9/18/83 through 9/20/94	$17.00
9/21/94 through 9/20/95	$18.50
9/21/95 through 9/17/96	$19.50
9/18/96 through 9/27/97	$20.50
9/28/97 through 9/26/98	$25.50
9/27/98 through 9/25/99	$28.50
9/26/99 through 9/29/01	$30.50
9/30/01 through 9/28/02	$31.00
9/29/02 through 9/27/03	$32.00
9/28/03 and thereafter	$33.00

Credited service for benefit accrual purposes was frozen as of March 31, 2005.

Early

The benefit is determined as for Normal Retirement Date but based on Credited Service to the Early Retirement Date. The benefit commences at the Normal Retirement Date.
If the employee elects for the benefit to commence prior to Normal Retirement Date, the amount of the benefit will be actuarially reduced.

Disability

A benefit determined as at Normal Retirement Date but based on service to the Disability Retirement Date. The benefit commences upon eligibility for Social Security Benefits.

Deferred

The benefit is determined as for Normal Retirement, but based on Credited Service to the Deferred Retirement Date. The benefit commences at the Deferred Retirement Date.

WHX Corporation - (EIN 13-3768097)
WHX Pension Plan (PN 001)

Schedule SB, Part V — Summary of Plan Provisions

Death Benefits

Active Employment	Spouses Benefit - The spouse of an employee who dies in active service after attaining age 50 and completing 10 years of Credited Service will receive a monthly benefit equal to 75% of the employee's accrued benefit or the employee's contributions with interest if greater in value. The 75% figure is reduced by 1/2% for each year in excess of five (5) by which the employee's age exceeds the spouse's age. The Spouse of any employee who dies in active service with a vested benefit is entitled to a benefit equal to 50% of the amount he could have received if he had retired early and elected a joint and 50% survivor annuity Return of Contributions - An employee who dies in active service but is ineligible for benefits above will receive a return of contributions with interest. Interest will be credited at 5% compounded annually. Employee contributions were returned however, to all participants employed on October 4, 1980.

Deferred Vested Benefits

Eligibility	Completion of 5 years of Credited Service
Benefit	The benefit is determined as for Normal Retirement but based on Credited Service to the Date of Termination. The benefit commences at the Normal Retirement Date. An employee may elect to commence benefit payments on the first day of any month following his Early Retirement Date. If benefit payments commence prior to his Normal Retirement Date, this will be actuarially reduced.

Changes in Benefits Valued Since Prior Year

There were no changes in benefits valued since the prior year.

Plan Provisions Effective After December 31, 2009

No changes.

WHX Corporation - (EIN 13-3768097)
WHX Pension Plan (PN 001)

Schedule SB, Line 24 — Change in Non-Prescribed Actuarial Assumptions

- Disability incidence rates changed from varying rates by benefit group to a single table based on the 1987 Commissioners Group Disability Table.
- Termination rates changed from varying rates by benefit group to a single table based on a 2003 study conducted by the Society of Actuaries.
- Retirement rates changed from varying rates by benefit group to a single table based on overall plan experience and general society trends.
- The percent married assumption changed from varying rates by benefit group to 85% of males and 65% of females for all groups.

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WHX Pension Plan (PN 001)

Schedule SB, Line 25 — Change in Method

- The funding interest rate was changed from a full corporate bond yield curve as of October 2008 to segment rates without transition as of September 2009, as provided under the Pension Protection Act of 2006 (PPA).

- The interest rate used to project lump sum payments was changed from a full corporate bond yield curve as of October 2008 to segment rates without transition as of September 2009, as provided under the Pension Protection Act of 2006.

- In accordance with 1.430(d)-1(g)(3)(ii)(A), automatic approval has been granted for the first plan year for which all the provisions of 1.430(d)-1, 1.430(f)-1, 1.430(g)-1, 1.430(i)-1, and 1.436-1 are reflected of any changes to funding methods permitted by the Pension Protection Act. 2010 is the first plan year for which all of these provisions were reflected, and thus all funding method changes are automatically approved.

WHX Corporation - (EIN 13-3768097)
WHX Pension Plan (PN 001)

Schedule SB, Line 26 – Schedule of Active Participant Data

Age Nearest Birthday		Completed Years of Service										
		<1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35-39	40 & up	Total
<25	Count	0	2	0	0	0	0	0	0	0	0	2
25 to 29	Count	1	5	1	0	0	0	0	0	0	0	7
30 to 34	Count	3	15	6	0	0	0	0	0	0	0	24
35 to 39	Count	3	16	16	8	4	0	0	0	0	0	47
40 to 44	Count	8	18	9	14	14	5	1	0	0	0	69
45 to 49	Count	7	23	15	24	25	17	7	6	0	0	124
50 to 54	Count	8	11	21	21	18	17	17	16	0	0	129
55 to 59	Count	6	6	10	17	6	7	7	7	1	0	67
60 to 64	Count	2	7	5	10	4	4	5	2	1	0	40
65 to 69	Count	2	1	3	1	2	1	0	0	1	0	11
70 & up	Count	0	0	0	0	0	0	0	0	0	0	0
Total	Count	40	104	86	95	73	51	37	31	3	0	520

Average Age = 49.0 Average Service = 12.7

WHX Corporation - (EIN 13-3768097)
WHX Pension Plan (PN 001)

Schedule SB, Line 32 – Schedule of Amortization Bases

Amortization Record in Support of Minimum Required Contribution

Type of Base	Present Value of Remaining Installments	Year Established	Remaining Period	Installment
Shortfall	$ 24,153,717	2008	5.000	$ 5,316,126
Shortfall	$ 3,559,546	2009	6.000	$ 676,009
Shortfall	$ 35,543,357	2010	15.000	$ 3,545,695
	$ 63,256,620			$ 9,537,830

WHX PENSION PLAN
Statements of Net Assets Available for Benefits
As of December 31, 2010 and 2009

	2010	2009
ASSETS		
Investments at fair value		
Plan interest in WHX Master Pension Trust	$ 370,551,687	$ 370,166,117
Principal Life Insurance Company Insurance Contract	9,267,765	9,361,189
Principal Life Insurance Company Separate Account	752,827	723,026
Cash and cash equivalents	214,035	-
Total investments	380,786,314	380,250,332
Cash	1,905,893	-
Contributions receivable	6,607,269	3,832,819
Total assets	389,299,476	384,083,151
Liabilities - accrued expenses	(570,382)	(216,244)
Net assets available for benefits	$ 388,729,094	$ 383,866,907

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

WHX PENSION PLAN
Statement of Changes in Net Assets Available for Benefits
Year ended December 31, 2010

ADDITIONS TO NET ASSETS	
Employer contributions	$ 12,294,981
Plan interest in WHX Master Pension Trust net investment income	36,242,333
Net appreciation in fair value of insurance contracts	607,240
Total additions	49,144,554
DEDUCTIONS FROM NET ASSETS	
Benefits paid directly to participants	35,134,812
Administrative expenses	9,147,555
Total deductions	44,282,367
Net increase	4,862,187
Net assets available for benefits	
Beginning of year	383,866,907
End of year	$ 388,729,094

The accompanying notes are an integral part of this financial statement.

WHX PENSION PLAN
Statements of Accumulated Plan Benefits
As of December 31, 2010 and 2009

	2010	2009 (Restated)
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS		
Vested benefits		
Participants and beneficiaries currently receiving payments	$ 300,184,714	$ 292,550,883
Other participants	92,771,524	90,954,305
Total vested benefits	392,956,238	383,505,188
Non vested benefits	717,180	811,480
Total actuarial present value of accumulated plan benefits	$ 393,673,418	$ 384,316,668

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

WHX PENSION PLAN
Statement of Changes in Accumulated Plan Benefits
Year ended December 31, 2010

Actuarial present value of accumulated plan benefits	
at the beginning of year (restated)	$ 384,316,668
Increase/(decrease) during year attributable to:	
Benefits accumulated and other experience	(5,202,227)
Interest due to decrease in the discount period	31,097,509
Benefits paid	(37,025,410)
Assumption changes	20,486,878
Actuarial present value of accumulated plan benefits	
at end of year	$ 393,673,418

The accompanying notes are an integral part of this financial statement.

1. GENERAL AND PLAN FORMATION

General

WHX Pension Plan (the "Plan") is sponsored by WHX Corporation (the "Company") for the benefit of certain employees and former employees (and their beneficiaries) of certain of its current and former subsidiaries. Effective January 3, 2011, WHX Corporation changed its name to Handy & Harman Ltd.

The Plan covers certain United Steelworkers of America ("USWA") bargaining and salaried employees of Wheeling-Pittsburgh Steel Corporation ("WPSC"), substantially all permanent employees of Handy & Harman ("H&H" - a subsidiary of Handy& Harman Ltd.) and USWA represented employees of Canfield Metal Coating Corporation (formerly Pittsburgh-Canfield Corporation) and Ohio Coatings Company ("OCC"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Company's plan administrative committee is responsible for the administration of the Plan. The Plan's assets are invested in WHX Pension Plan Trust (the "Master Trust") with State Street Bank and Trust Company, Princiapl Life Insurance Company and Wells Fargo Bank N.A. as trustees or custodians (collectively "Trustees").

Plan Formation

Effective December 1, 1997, WPSC Bargaining Unit Pension Plan (the "WPSC Plan") was established to provide defined benefits to certain USWA bargaining employees of WPSC. The WPSC Plan was amended on February 1, 1998 to include salaried employees of WPSC. The WPSC Plan was again amended on May 31, 1998 to include employees of H&H and USWA represented employees of Canfield Metal Coating Corporation. This amendment also changed the name of the WPSC Plan to WHX Pension Plan (the "Plan"). An additional amendment was made to the Plan on April 1, 2000 to include the employees of OCC. The Company, a diversified global industrial company, is the ultimate parent company of H&H and Canfield Metal Coating Corporation and through August 1, 2003 was the ultimate parent company of WPSC and had a joint venture interest in OCC. Effective June 2, 2008, the Bairnco Retirement Plan and the Hourly Employees' Pension Plan of Kasco Corporation, St. Louis, Missouri Plan with assets of $38,014,307 and $4,067,709, respectively, were merged to WHX Pension Plan. The effect of the merger was an increase in the accumulated plan benefits of $34,487,000 during the year ended December 31, 2008. The retirement committee of WPSC serves as program administrator for employees of WPSC and OCC. The administrative committee of the Company serves as program administrator for employees of H&H and Bairnco.

2. RESTATEMENT

Subsequent to December 31, 2009, the Plan discovered an error, totaling $32,793,284, in the computation of the accumulated benefit obligation as of December 31, 2009. This error related primarily to the Plan netting participant assets against the accumulated plan benefits for participants eligible for RSP Benefits. The table below reflects the adjustments made by the Plan.

	December 31, 2009	
	as presented	as restated
Actuarial present value of accumulated plan benefits		
Vested benefits		
Other participants	$ 58,161,021	$ 90,954,305
Total actuarial present value of accumulated plan benefits	$ 351,523,384	$ 384,316,668

3. DESCRIPTION OF THE PLAN

The following description of the Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions. The Plan includes five primary benefit structures related to the specific employee groups as discussed below:

WPSC Bargaining Employees and Ohio Coatings Company

Employees with 5 years of continuous service are entitled to a benefit equal to the Participants RSP Benefit, as defined in the Plan Document, or a monthly pension benefits at normal retirement age of 65 equal to $40 times their years of continuous service offset by other pension benefits such as benefits from the Pension Benefit Guaranty Corporation ("PBGC") and benefits attributable to vested balances in the RSP Plans.

Benefits are payable as early as age 55 provided minimum service requirements are met. Employees who are permanently incapacitated with at least 15 years of continuous service are eligible for a monthly pension benefit as explained above. Surviving spouses of retirees receive reduced benefits. Surviving spouses are also eligible for additional reduced benefits based on the deceased's pension type election at the time of retirement. Surviving spouses of active employees are eligible to receive reduced benefits provided the deceased was an active employee with at least 15 years of service.

WPSC Salaried Employees

Employees who were employees as of February 1, 1998 and have at least 5 years of continuous service are entitled to monthly pension benefits at normal retirement age of 62 equal to 1.3% of the highest average three-year compensation multiplied by years of continuous service offset by public pension benefits such as benefits from the PBGC and benefits attributable to vested balances in the Salaried Employees Pension Plan of WPSC. Reduced benefits are payable as early as age 55 provided minimum service requirements are met. Surviving spouses of retirees are eligible for reduced benefits as determined by the deceased's pension type election at the time of retirement. Surviving spouses of active employees are eligible to receive reduced benefits provided the deceased was an active employee with at least 5 years of service.

H&H Employees

Employees are entitled to monthly pension benefits at the normal retirement age of 65. Benefits are payable as early as age 55 provided minimum service requirements are met. Participants are fully vested at the completion of 5 years of continuous service or normal retirement. For certain employees, the accrued monthly pension is generally equal to 28.75% or 38.75%, depending on the division in which the employee works, of monthly average basic pay (determined by taking the average basic pay as of the beginning of the Plan year for each of the five most recent years) plus 11.25% of such average monthly pay in excess of $833.33. For certain other employees, monthly pension benefits are determined based on credited service multiplied by factors ranging from $6 to $25, depending on the division in which the employee works. Employees, who are permanently incapacitated with 2-15 years of continuous service, depending on the division in which the employee worked, are eligible for a monthly pension benefit as explained above.

In certain cases this benefit is subject to a minimum amount based on a percentage of the total projected pension benefit they would have received at normal retirement age. Surviving spouses of retirees are eligible for actuarially reduced benefits as determined by the deceased's pension election. Spouses may decline surviving spouse benefits at retirement. Surviving spouses of vested active employees are eligible to receive benefits starting at the time the employee would have been eligible to retire. Participants may elect to receive their accumulated Plan benefits as a life annuity, joint and survivor annuity, or other optional form of pension in an amount equal to the actuarial equivalent of the life annuity. In addition, certain one-time death benefits are available to surviving spouses of certain employees.

Effective December 31, 2005, the Company amended the Plan to freeze future benefit accruals with respect to certain employees of H&H. As of January 1, 2006, only active H&H participants covered by a collective bargaining agreement accrue pension benefits.

Bairnco Retirement Plan

Effective March 31, 2006, the Bairnco Retirement Plan (the "Bairnco Plan") became frozen such that each participant's benefit under the Bairnco Plan was frozen as of that date. However, participants who were not fully vested as of that date satisfied the vesting requirements by continuing employment with the Bairnco Corporation ("Corporation").

Commencement of employment subsequent to March 31, 2006 excluded an employee from participation in the Bairnco Plan. Participants in the Bairnco Plan included all nonunion employees of the Corporation and the union employees of the Arlon, East Providence, Rhode Island location. During the year ended December 31, 2004, the Arlon, East Providence, Rhode Island location was closed. On February 16, 2000, Bairnco purchased certain assets (SignTech) of the materials business of SignTech USA, Ltd. On March 15, 2000, Bairnco's Board of Directors (the "Board") elected to include the employees of SignTech in the Plan, effective March 1, 2000, at which time the employees of SignTech began participating in the Bairnco Plan. On January 10, 2001, Bairnco purchased selected net assets of Viscor, Inc. ("Viscor"). On January 27, 2001, the Board elected to include the employees of Viscor in the Bairnco Plan, effective February 1, 2001, at which time the employees of Viscor began participating in the Bairnco Plan. All employees employed prior to January 1, 1995, were eligible to participate in the Bairnco Plan at the later of January 1, 1989, or the January 1st following their first date of employment. All employees employed after January 1, 1995, were eligible to participate in the Bairnco Plan on the January 1st following the completion of one year of service. A year of service with respect to employment on or after January 1, 1976, is defined, for eligibility and vesting purposes, as a plan year during which a participant is credited with at least 1,000 hours of service, allocated pro rata for the first and last plan year of a participant's employment.

Participants are entitled to annual pension benefits beginning at normal retirement (age 65) equal to 1.3% of final average compensation up to covered compensation levels plus 0.65% of final average earnings, which are in excess of covered compensation levels, multiplied by years of service up to a maximum of 25 years. A participant's benefits are 100% vested in the Bairnco Plan at the earliest of either (a) the participant attains age 65, provided the participant is an employee of the Corporation on the date the participant becomes 65; or, (b) upon completion of five years of credited service. Upon retirement, benefits are paid monthly during the lifetime of the retiree and, if applicable, during the lifetime of a surviving annuitant. A participant with an eligible spouse will have the benefits paid in the form of a joint and survivor annuity unless the participant elects not to receive it in this form. The amount of the monthly benefit is based on the participant's compensation, years of service, and other factors as defined in the Bairnco Plan agreement.

Bairnco Hourly Kasco Employees

The Hourly Employees Pension Plan of Kasco Corporation, St. Louis, Missouri Plant (the "Kasco Plan") is a defined benefit plan. Participants in the Kasco Plan include all individuals employed by Kasco Corporation ("Kasco") who have completed three months of service, are represented by the International Association of Machinists and Aerospace Workers, District No. 9 (the "Union"), and are covered by the collective bargaining agreement between the Company and the Union. Effective January 1, 2004, the Union was terminated and the Kasco Plan was no longer accepting new active participants. As such, all participants are considered terminated vested employee's from that date forward. Participants receive a monthly benefit for each year of credited service in accordance with the Benefit Rate in effective per the Collective Bargaining Agreement in effect at the time of their termination of employment. Upon retirement, benefits are paid monthly during the lifetime of the retiree and, if applicable, during the lifetime of a surviving annuitant. A participant with an eligible spouse will have the benefits paid in the form of a joint and survivor annuity unless the participant elects not to receive it in this form. The amount of the monthly benefit is based on years of service and other factors, as defined in the Kasco Plan agreement.

4. SUMMARY OF ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements of the Plan have been prepared using the accrual method of accounting in conformity with accounting principles generally accepted in the Unites States of America ("US GAAP") as applied to employee benefit plans, and in accordance with the Plan agreement.

Investment Valuation and Income Recognition

The investments are valued at fair market value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales of securities are recognized on the trade date. Dividends are recorded on the ex-dividend date. Net appreciation includes the plan's gains and losses on investments bought and sold as well as held during the year.

The Master Trust invests in certain securities and other investments, including limited partnerships, joint ventures and hedge funds, for which no publicly quoted market value is readily available. The Trustee reported the fair value of these investments based upon the net asset values as reported by the respective investment managers. The Plan's investment account is credited with earnings on the underlying

investments and charged with Plan withdrawals. Other Plan assets are invested in two insurance contracts with Principal Life Insurance Company ("Principal"), a trustee of the Plan (see Note 8). The contracts are presented at fair value as reported by Principal. The Plan's contracts are credited with income and transfers from other Plan investments and are charged with benefit payments and expenses of the Plan in accordance with the terms of the contracts. During 2010, the Plan deposited $400,000 in the contract.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those estimated future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, and (b) present employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries are based on years of service and the benefit rate in effect at the time of termination. The accumulated plan benefits for active employees are based on the rate in the current collective bargaining agreement, projected at a flat rate through retirement age of 65. Benefits payable under all circumstances (retirement, death, disability, and termination of employment) are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from plan assets are excluded from accumulated plan benefits.

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, or (c) present employees or their beneficiaries.

The actuarial present value of accumulated plan benefits is discounted 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, or retirement) between the valuation date and the expected date of payment. Accumulated plan benefits are valued net of benefits to be paid from other sources such as the PBGC or the defined contribution portion of the Plan.

The significant actuarial assumptions used in the valuations as of December 31, 2010 and 2009 were:

December 31, 2010	
Life expectancy of participants	RP-2000 Combined Healthy Blue/No Collar projected 7 Years table
Retirement age assumptions	Age 62
Assumed rate of return, net of 0.50% of administrative expenses	8.00%
December 31, 2009	
Life expectancy of participants	RP-2000 Combined Healthy Blue/No Collar projected to 2015 no phase-out
Retirement age assumptions	Age 62
Assumed rate of return, net of 0.50% of administrative expenses	8.50%

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

RSP Benefits

The RSP Benefits represent the current value of the USWA-Wheeling-Pittsburgh Steel Corporation and the USWA-Pittsburgh-Canfield Corporation Retirement Security Plans ("RSP Plans") participant accounts that were merged into the Plan. The net assets available for plan benefits include RSP Benefits totaling $23,034,327 and $30,272,142 at December 31, 2010 and 2009, respectively. The assets related to the RSP Benefits can only be utilized to fund all or a portion of the former RSP Plan participant's total pension benefit as determined by the Plan's benefit formula.

Contributions

Contributions to the defined benefit portion of the Plan are recorded as additions to the Plan on an accrual basis.

Benefit Payments

Benefits are recorded when paid.

Risks and Uncertainties

Contributions to the Plan and the actuarial present value of accumulated Plan benefits are reported on the basis of certain assumptions pertaining to interest rates, investment return, inflation rates and employee compensation and demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and, due to the uncertainties inherent in setting assumptions, that the effect of such changes could be material to the financial statements.

The Plan invests in insurance contracts and a master trust, which in turn invests in various equity and debt securities, mutual funds, limited partnerships, joint ventures, and hedge funds. These investments are exposed to various risks such as interest rate, market, and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is possible that changes in risks in the near term could materially affect the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits.

Use of Estimates

The preparation of the Plan's financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect the reported amount of net assets available for benefits at the date of the financial statements, the actuarial present value of accumulated Plan benefits as of the benefit information date, the changes in net assets available for benefits during the reporting period and, when applicable, the disclosures of contingent assets and liabilities at the date of the financial statements. Actual amounts could differ from these estimates.

Accounting Pronouncements

In January 2010, the FASB issued ASU 2010-06, "Improving Disclosures about Fair Value Measurements" ("ASU 2010-06"). ASU 2010-06 requires additional disclosures about fair value measurements including transfers in and out of Levels 1 and 2 as well as the reasons for the transfers and a greater level of disaggregation for each class of assets and liabilities. For the reconciliation of Level 3 fair value measurements, information about purchases, sales, issuances and settlements are presented separately rather than one net number. This standard is effective for interim and annual reporting periods beginning after December 15, 2009 with the exception of revised Level 3 disclosure requirements which are effective for interim and annual reporting periods beginning after December 15, 2010. The 2010 adoption did not affect, and the future adoption is not expected to affect, the Plan financial statements.

Concentration of Cash Balance

The Plan maintains its cash in bank accounts, which, at times, may exceed federally insured limits. The Plan has not experienced any losses in such accounts. The Plan believes it is not exposed to any significant credit risk from the accounts.

Reclassification

Certain amounts in the 2009 financial statements have been reclassified to conform to current year presentation.

5. FUNDING POLICY

The Company's funding policy is to make annual contributions to the Plan in amounts to meet the minimum funding requirements of ERISA as amended. For the Plan year ended December 31, 2010, the Company met the minimum funding requirements.

6. PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right under the Plan, subject to certain collective bargaining agreements, to discontinue or adjust its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

In the event of termination, after all expenses of administration and liquidation are paid, benefits shall be distributed to vested participants in accordance with statutory priorities as defined by Title IV of ERISA. The participants' vested benefits shall be paid in accordance with the individual benefit structures, as defined in Note 2 above. If assets remain following the complete distribution of all benefit payments and Plan liabilities, they shall be returned to the Company. To the extent that unfunded vested benefits exist, ERISA provides that such benefits are payable by the PBGC to participants, up to specified limitations. Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Company and the level of benefits guaranteed by the PBGC.

7. ADMINISTRATIVE EXPENSES

Certain employees of the Company provide services to the Plan. Neither these individuals nor the Company receives any compensation from the Plan. Certain plan expenses, including consulting, legal, accounting, actuary and investment manager fees, were paid by the Master Trust and allocated to the respective plans based on their interest in the Master Trust or, if the fees were applicable to a particular plan, allocated directly to such plan.

8. INSURANCE CONTRACT

The Plan's insurance contract, held by Principal, is presented at fair value. Benefit payments of certain employees are guaranteed under the contract. As a result, investments in the amount of $10,020,592 and $10,084,215 at December 31, 2010 and 2009, respectively, are restricted and may not be withdrawn from the contract except for benefit payments for those specific employees.

9. INVESTMENTS

Investments that represent 5 percent or more of the Plan's net assets are as follows:

	2010	2009
Interest in WHX Master Trust	$ 370,551,687	$ 370,166,117
Principal Life Insurance Company Insurance contract	9,267,765	9,361,189
Principal Life Insurance Company Separate Account	752,827	723,026

During 2010, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $36,849,573 as follows:

Interest in WHX Master Trust	$ 36,242,333
Principal Life Insurance Company Insurance contract	607,240
	$ 36,849,573

10. WHX MASTER PENSION TRUST

The Trustee maintains all records of investment transactions and determines the valuation of the investment portfolio.

Some of the Plan's investments are an interest in the Master Trust which was established for the investment of assets for the Plan and several other retirement plans sponsored by the Company. Each participating plan has an undivided interest in the Master Trust. The assets of the Master Trust are held by State Street Bank and Trust Company ("Trustee"). The value of the Plan's interest in the Master Trust is based on the beginning of year value of the Plan's interest in the Master Trust plus actual contributions and allocated investment income less actual distributions and allocated administrative expenses. At December 31, 2010 and 2009, the Plan's interest in the net assets of the Master Trust was approximately 99.16% and 99.26%

respectively. Income related to the Master Trust is allocated to the individual plans based upon average monthly balances invested by each Plan. The Plan's investment in the Master Trust is included in Plan interest in the Master Trust in the accompanying statements of net assets available for benefits.

The following table presents the assets, including investment, of the Master Trust, as of December 31:

	2010	2009
Cash	$ 140,157,425	$ 125,831,140
Fixed Income Securities	37,253,615	38,245,492
Common Trust Funds	104,063,424	116,144,660
Equities	93,238,031	31,109,275
Fund of Funds	68,557,497	65,957,951
Futures contracts, net	(67,207,168)	(1,127,494)
Net payable	(2,358,713)	(3,239,174)
Net assets of the Master Trust	$ 373,704,111	$ 372,921,850
Plan interest in the Master Trust	$ 370,551,687	$ 370,166,117

Net investment income of the Master Trust for the year ended December 31, 2010 is as follows:

Net appreciation in fair value of investments:	
Cash	$ 3
Fixed Income Securities	3,441,857
Common Trust Funds	10,718,378
Equities	11,212,351
Fund of Funds	5,769,192
Futures contracts, net	5,002,653
Total net investment income	$ 36,144,434

11. CERTIFIED FINANCIAL DATA

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the auditors not to perform any auditing procedures with respect to the information certified by the Trustee, except for comparing such information to the related information included in the financial statements. The Plan Administrator has obtained a certification from the Trustees that the information provided to the Plan Administrator by the Trustees as of December 31, 2010 and 2009, and for the year ended December 31, 2010 is complete and accurate. Such information includes all investments and investment income and loss.

The following is a summary of the Plan's financial information and data certified by the Trustees as of December 31, 2010 and 2009 and from January 1, 2010 through December 31, 2010 as complete and accurate in accordance with Section 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Net investment income during the year ended December 31, 2010 amounted to $36,849,573.

	December 31,	
	2010	**2009**
Master trust investments, at fair value [(A)]	$ 370,551,687	$ 370,166,117
Principal Life Insurance Company Insurance contract, at fair value [(B)]	9,267,765	9,361,189
Principal Life Insurance Company Separate Account	752,827	723,026
Cash and cash equivalents [(C)]	214,035	-
Total investments, at fair value	$ 380,786,314	$ 380,250,332

(A) As certified by State Street Bank and Trust Company.

(B) As certified by Principal.

(C) As certified by Wells Fargo Bank, N.A.

The information presented in the supplemental schedule as listed in the accompanying index was also certified by the trustees.

12. FAIR VALUE MEASUREMENT

FASB ASC 820, "Fair Value Measurements and Disclosures," provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under ASC 820 are described as follows:

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

Level 2 - Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets at fair value. There have been no changes in the methodologies used at December 31, 2010 and 2009.

Equities: When available, quoted market prices to determine the fair value of investment securities, and they are included in Level 1. Level 1 securities primarily include publicly-traded equity securities.

Fixed Income Securities: When available, observable market data, including pricing on recent closed market transactions, to value loans which are included in Level 2. When this data is unobservable, the Plan uses valuation methodologies using current market interest rate data adjusted for inherent credit risk, and such loans are included in Level 3

Common Trust Funds: Common trust funds are comprised of shares or units in commingled funds that are not publicly traded. The underlying assets in these funds are primarily publicly traded equity securities, fixed income securities, and commodity-related securities and are valued at their net asset values ("NAVs") that are calculated by the investment manager or sponsor of the fund and have varying liquidity, redemption period notices and other restrictions.

Fund of Funds: Consist of fund-of-fund LLC or commingled fund structures. The LLCs are primarily valued based on NAVs calculated by the fund and are not publicly available. In most cases, the liquidity for the LLCs is quarterly with advance notice and is subject to liquidity of the underlying funds. In some cases there may be extended lock up periods greater than 90 days or side-pockets for non-liquid assets.

Futures contracts: Closing prices for derivatives included in Level 1, which are traded either on exchanges or liquid over-the-counter markets. Derivative assets and liabilities included in Level 2 primarily represent interest rate swaps, cross-currency swaps and foreign currency and commodity forward and option contracts.

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

The following table sets forth by level, within the fair value hierarchy, the Master Trust assets at fair value as of December 31, 2010:

	Assets at Fair Value as of December 31, 2010			
	Level 1	**Level 2**	**Level 3**	**Total**
Equity securities:				
U.S. large cap	$ 21,907,089	$ 275,250	$ -	$ 22,182,339
U.S. mid-cap growth	40,115,893	964,875	-	41,080,768
U.S. small-cap value	6,052,556	-	339,292	6,391,848
International large cap value	18,833,287	-	-	18,833,287
Emerging markets growth	4,099,502	-	-	4,099,502
Equity contracts	650,287	-	-	650,287
	91,658,614	1,240,125	339,292	93,238,031
Fixed income securities:				
Corporate bonds	8,378,999	26,671,317	636,800	35,687,116
Bank debt	-	1,566,499	-	1,566,499
	8,378,999	28,237,816	636,800	37,253,615
Common Trust Funds	-	104,063,423	-	104,063,423
Fund of Funds	-	67,946,446	611,051	68,557,497
Future contracts, net	(67,038,644)	(168,523)	-	(67,207,167)
Total Master Trust Investments, at fair value	$ 32,998,969	$ 201,319,287	$ 1,587,143	235,905,399
Cash and cash equivalents				140,157,425
Net payable				(2,358,713)
Total Master Trust Assets, at fair value				$ 373,704,111
Plan interest in WHX Master Pension Trust				$ 370,551,687
Insurance contracts (Level 2)				10,020,592
Cash and cash equivalents (Level 1)				214,035
Total Plan Investments, at fair value				$ 380,786,314

The following table sets forth by level, within the fair value hierarchy, the Master Trust assets at fair value as of December 31, 2009:

	Assets at Fair Value as of December 31, 2009			
	Level 1	**Level 2**	**Level 3**	**Total**
Equity securities				
U.S. large cap	$ 64,696,899	$ -	$ -	$ 64,696,899
U.S. mid-cap growth	2,588,351	-	-	2,588,351
U.S. small-cap value	-	1,035,500	-	1,035,500
Equity contracts	(37,211,475)	-	-	(37,211,475)
	30,073,775	1,035,500	-	31,109,275
Fixed income securities				
Corporate bonds	9,438,250	-	135,000	9,573,250
Bank debt	-	28,672,242	-	28,672,242
	9,438,250	28,672,242	135,000	38,245,492
Common Trust Funds	-	7,406,340	108,738,320	116,144,660
Fund of Funds	-	35,897,747	30,060,204	65,957,951
Future contracts, net	(910,096)	(217,398)	-	(1,127,494)
Total Master Trust Investments, at fair value	$ 38,601,929	$ 72,794,431	$ 138,933,524	250,329,884
Cash and cash equivalents				125,831,140
Net payable				(3,239,174)
Total Master Trust Assets, at fair value				$ 372,921,850
Plan interest in WHX Master Pension Trust				$ 370,166,117
Insurance contracts (Level 2)				10,084,215
Total Plan Investments, at fair value				$ 380,250,332

The following table sets forth a summary of changes in fair value of the Plan's Level 3 assets for the year ended December 31, 2010:

	Fund of Funds	**Common Trust Funds**	**Equity & Fixed Income Securities**	**Total**
Balance, beginning of year	$ 30,060,204	$ 108,738,320	$ 135,000	$ 138,933,524
Unrealized gains (losses), included in the Statement of Changes in Net Assets Available for Benefits	4,058,115	-	-	4,058,115
Purchases, sales and settlements, net	(244,818)	(12,081,237)	501,800	(11,824,255)
Transfers (out) in	(33,262,450)	(96,657,083)	339,292	(129,580,241)
Balance, end of year	$ 611,051	$ -	$ 976,092	$ 1,587,143

The Plan administrator evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits and the Plan's policy is to recognize transfers in and transfers out at the end of the reporting period.

As a result of the expiration of a lock-up period within 90 days of the Plan's year end of December 31, 2010 and anotherinvestment qualifying for use of the practical expedient, the Plan's fund of funds investments, Entrust Diversified Select Credit Fund, Ltd. Class C and Mason Capital Ltd. have been transferred from a Level 3 investment to a Level 2 investment.

In accordance with the fair value measurements and disclosures guidance, the following table presents the category, fair value, redemption frequency, and redemption notice period for Master Trust investments, the fair values of which are estimated using the NAV per share as of December 31, 2010:

	Fair Value	Redemption Frequency (if currently eligible)	Redemption Notice Period
WHX Pension Master Trust Investments			
Common trust funds [1]			
Mason Capital, Ltd	$ 104,063,423	annual	45 days
Fund of funds [2]			
Proxima Capital Offshore	$ 4,801,606	quarterly	45 days
Entrust Diversified Select Credit Fund, Ltd. Class C [a]	33,262,450	24 month lock-up, then quarterly	90 days
Farallon Capital Offshore Investors	387,319	quarterly	45 days
Titan Masters Fund, L.P.	29,495,072	quarterly	45 days
Titan Masters Fund, L.P. Class A sidepocket [b]	611,050	[b]	[b]
	$ 68,557,497		

[a] Per the investment agreement there is a 24-month lock-up period from the time of the initial investment made by the Master Trust. This lock-up period expires in March 2011.

[b] This sidepocket is related to the Titan Master Fund, LP. The investment is not available for redemption unless liquidated by the fund manager which is not determinable as of December 31, 2010.

[1] Common Trust Funds- Common trust funds are comprised of shares or units in commingled funds that are not publicly traded. The underlying assets in these funds are primarily publicly traded equity securities, fixed income securities, and commodity-related securities and are valued at their Net Asset Values ("NAVs") that are calculated by the investment manager or sponsor of the fund and have daily or monthly liquidity.

[2] Fund of funds consist of fund-of-fund LLC or commingled fund structures. The underlying assets in these funds are primarily publicly traded equity securities, fixed income securities, and commodity-related securities. The LLCs are valued based on NAVs calculated by the fund and are not publicly available. In most cases, the liquidity for the LLCs is quarterly with advance notice and is subject to liquidity of the underlying funds. In some cases, there may be extended lock-up periods greater than 90 days or side-pockets for non-liquid assets.

(3) Insurance contracts contain general investments and money market securities. The fair value of insurance contracts is determined based on the cash surrender value which is determined based on such factors as the fair value of the underlying assets and discounted cash flow. These contracts are with a highly-rated insurance company. Insurance contracts are classified within Level 3 and the money market component is classified within Level 2 of the valuation hierarchy. In 2009, insurance contracts had been classified wholly within Level 2 assets, but have been presented above in a manner consistent with 2010 for comparability purposes.

The following table presents the category, fair value, redemption frequency, and redemption notice period for Plan investments, the fair values of which are estimated using the NAV per share as of December 31, 2009:

	Fair Value 12/31/2009	Redemption Frequency (if currently eligible)	Redemption Notice Period
WHX Pension Master Trust Investments			
Common trust funds			
Cohanzick Absolute Return Fund, Ltd.	$ 3,095,868	quarterly	60 days
Mason Capital, Ltd	108,738,320	annual	45 days
Proxima Capital Offshore	4,310,472	quarterly	46 days
	$ 116,144,660		
Fund of funds			
Entrust Diversified Select Credit Fund, Ltd. Class C [a]	$ 29,037,811	24 month lock-up then quarterly	90 days
Farallon Capital Offshore Investors	1,423,805	quarterly	45 days
Stafford Fund, Ltd.	7,129,546	quarterly	35 days
Titan Masters Fund, L.P.	27,344,396	quarterly	45 days
Titan Masters Fund, L.P. Class A sidepocket [b]	1,022,393	[b]	[b]
	$ 65,957,951		

(a) Per the investment agreement there is a 24-month lock-up period from the time of the initial investment made by the Master Trust. This lock-up period expires in March 2011.

(b) This sidepocket fund was spun off the Titan Master Fund, LP. The investment is not available for redemption unless liquidated by the fund manager which is not determinable as of December 31, 2009.

(1) Common Trust Funds- Common trust funds are comprised of shares or units in commingled funds that are not publicly traded. The underlying assets in these funds are primarily publicly traded equity securities, fixed income securities, and commodity-related securities and are valued at their Net Asset Values ("NAVs") that are calculated by the investment manager or sponsor of the fund and have daily or monthly liquidity.

(2) Fund of funds consist of fund-of-fund LLC or commingled fund structures. The underlying assets in these funds are primarily publicly traded equity securities, fixed income securities, and commodity-related securities. The LLCs are valued based on NAVs calculated by the fund and are not publicly available. In most cases, the liquidity for the LLCs is quarterly with advance notice and is subject to liquidity of the underlying funds. In some cases, there may be extended lock-up periods greater than 90 days or side-pockets for non-liquid assets.

(3) Insurance contracts contain general investments and money market securities. The fair value of insurance contracts is determined based on the cash surrender value which is determined based on such factors as the fair value of the underlying assets and discounted cash flow. These contracts are with a highly-rated insurance company. Insurance contracts are classified within Level 3 and the money market component is classified within Level 2 of the valuation hierarchy. In 2009, insurance contracts had been classified wholly within Level 2 assets, but have been presented above in a manner consistent with 2010 for comparability purposes.

13. TAX STATUS

The Internal Revenue Service ("IRS") has determined and informed the company by a letter dated March 24, 2009 that the Plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code. The plan has been amended since receiving the determination letter. However, The Plan Administrator believes that the Plan is currently designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by a government authority. The plan administrator has analyzed the tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2007.

14. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements as of December 31, 2010 to the Form 5500:

Net assets available for benefits per the financial statements	$ 388,729,094
Principal Group Annuity Contracts excluded from Form 5500	(9,267,765)
Net assets available for benefits per the Form 5500	$ 379,461,329

The following is a reconciliation of net increase in net assets per the financial statements for the year ended December 31, 2010 to the Form 5500:

Total net increase in net assets per the financial statements	$ 4,862,187
Activity related to Principal Group Annuity Contracts excluded from Form 5500	(9,267,765)
Total net increase in net assets per the Form 5500	$ (4,405,578)

15. SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through October 31, 2011, the date the financial statements were available to be issued and determined the following subsequent event be disclosed:

The Plan was amended effective June 30, 2011 to freeze benefits of Indiana Tube Corporation union employees and certain highly compensated employees of Canfield Metal Coating Corporation, and amended effective December 31, 2011 to freeze benefits of certain non-highly compensated employees of Canfield Metal Coating Corporation.

WHX PENSION PLAN

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

December 31, 2010

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	WHX Master Pension Trust	Master Trust	$ 274,589,772	$ 370,551,687
*	Principal Life Insurance Company	Principal Financial Group, Inc. Money Market Separate Account	$ 752,827	$ 752,827
*	Principal Life Insurance Company	General Investment Account	$ 8,763,185	$ 9,267,765
*	Wells Fargo Bank, N.A.	Evergreen Institutional Money Market	$ 214,035	$ 214,035

* Party-in-interest

WHX Corporation - (EIN 13-3768097)
WHX Pension Plan (PN 001)

Schedule SB, Line 26 – Schedule of Active Participant Data

Age Nearest Birthday		Completed Years of Service										
		<1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35-39	40 & up	Total
<25	Count	0	2	0	0	0	0	0	0	0	0	2
25 to 29	Count	1	5	1	0	0	0	0	0	0	0	7
30 to 34	Count	3	15	6	0	0	0	0	0	0	0	24
35 to 39	Count	3	16	16	8	4	0	0	0	0	0	47
40 to 44	Count	8	18	9	14	14	5	1	0	0	0	69
45 to 49	Count	7	23	15	24	25	17	7	6	0	0	124
50 to 54	Count	8	11	21	21	18	17	17	16	0	0	129
55 to 59	Count	6	6	10	17	6	7	7	7	1	0	67
60 to 64	Count	2	7	5	10	4	4	5	2	1	0	40
65 to 69	Count	2	1	3	1	2	1	0	0	1	0	11
70 & up	Count	0	0	0	0	0	0	0	0	0	0	0
Total	Count	40	104	86	95	73	51	37	31	3	0	520

Average Age = 49.0 Average Service = 12.7