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 10/01/2010 and ending 09/30/2011

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;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' PENSION PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 12/14/1952

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

127 PUBLIC SQUARE
OH-01-27-117
CLEVELAND, OH 44114

127 PUBLIC SQUARE
OH-01-27-117
CLEVELAND, OH 44114

2b Employer Identification Number (EIN)
34-6542252

2c Sponsor's telephone number
216-828-8136

2d Business code (see instructions)
331200

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	07/11/2012	RICHARD STEPNOWSKI
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

127 PUBLIC SQUARE
OH-01-27-117
CLEVELAND, OH 44114

3b Administrator's EIN
34-6542252

3c Administrator's telephone number
216-828-8136

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	1402
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	0
b	Retired or separated participants receiving benefits	**6b**	364
c	Other retired or separated participants entitled to future benefits	**6c**	887
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	1251
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	132
f	Total. Add lines **6d** and **6e**	**6f**	1383
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	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)		___ **A** (Insurance Information)
(4)	X	**C** (Service Provider Information)
(5)	X	**D** (DFE/Participating Plan Information)
(6)		**G** (Financial Transaction Schedules)

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 10/01/2010 and ending 09/30/2011

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

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

A Name of plan
BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' PENSION PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
34-6542252

E Type of plan: [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 10 Day 01 Year 2010

2 Assets:

a	Market value	**2a**	45332082
b	Actuarial value	**2b**	45332082

3 Funding target/participant count breakdown

			(1) Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	500	34415923
b	For terminated vested participants	**3b**	902	22189602
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		
	(2) Vested benefits	**3c(2)**		
	(3) Total active	**3c(3)**		
d	Total	**3d**	1402	56605525

4 If the plan is at-risk, check the box and complete items (a) and (b) [ ]

a	Funding target disregarding prescribed at-risk assumptions	**4a**	
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	**4b**	

5	Effective interest rate	**5**	5.38 %
6	Target normal cost	**6**	0

Statement by Enrolled Actuary

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

SIGN HERE

Signature of actuary

03/12/2012
Date

ALBERT R. MINOR, JR. A.S.A.
Type or print name of actuary

11-02734
Most recent enrollment number

AL MINOR & ASSOCIATES, INC.
Firm name

614-899-0636
Telephone number (including area code)

83 SOUTH STATE STREET
WESTERVILLE, OH 43081
Address of the firm

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

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	0	0
10	Interest on item 9 using prior year's actual return of 6.23 %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		228
	b Interest on (a) using prior year's effective rate of 5.87 %		13
	c Total available at beginning of current plan year to add to prefunding balance		241
	d Portion of (c) to be added to prefunding balance		241
12	Reduction in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)	0	241

Part III Funding percentages

14	Funding target attainment percentage	14	80.08 %
15	Adjusted funding target attainment percentage	15	80.08 %
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	89.61 %
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
01/13/2011	250201				
04/14/2011	250202				
07/14/2011	250202				
10/14/2011	250202				
12/06/2011	8000000				
			Totals ► 18(b)	9000807	18(c)

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	6967273
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1518398

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
3.61 %	6.20 %	6.53 %	☐ N/A, full yield curve used

b Applicable month (enter code) **21b** 0

22 Weighted average retirement age **22** 62

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ..... ☐ Yes ☒ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ..... ☐ Yes ☒ No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment ..... ☐ Yes ☒ No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment **27**

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years **28** 0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a) **29** 0

30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29) **30** 0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions) **31** 0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	9009463	1518398
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** 1518398

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

36 Additional cash requirement (item 34 minus item 35) **36** 1518398

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) **37** 1518398

38 Interest-adjusted excess contributions for current year (see instructions) **38** 0

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 10/01/2010 and ending 09/30/2011

A Name of plan
BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' PENSION PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
34-6542252

Part I Service Provider Information (see instructions)

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

KEY NATIONAL ASSOCIATION
3920 MAIN STREET
AMHERST, NY 14226

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

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(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)

MERIT BENEFIT GROUP

5170 BLAZER PARKWAY
DUBLIN, OH 43017

31-1666845

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
12	NONE	51331	Yes [ ] No [X]	Yes [ ] No [X]	0	Yes [ ] No [X]

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

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 10/01/2010 and ending 09/30/2011

A Name of plan
BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' PENSION PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
34-6542252

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: KEY TRUST MULTIPLE INVESTMENT TRUST

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

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)
34-6514544-001	C	21712775

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500)

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 10/01/2010 and ending 09/30/2011

A Name of plan
BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' PENSION PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
34-6542252

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	700000	8250202
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	155	52
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1024865	407956
(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)	38350545	21712775
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	5277739	18332841
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	45353304	48703826
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k		
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	45353304	48703826

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)	9000807	
(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)		9000807
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		
(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)	174438	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		174438
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	23830199	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	17379326	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		6450873

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-8605385	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-8605385
(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)		
(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		407
d Total income. Add all **income** amounts in column (b) and enter total	2d		7021140
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3355605	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		3355605
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)	30000	
(2) Contract administrator fees	2i(2)	26331	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	258682	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		315013
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		3670618
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		3350522
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: HIRTH, NORRIS & GARRISON, LLP (2) EIN: 31-1158488

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	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		100000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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 10/01/2010 and ending 09/30/2011

A Name of plan
BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' PENSION PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
34-6542252

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): _____ _____

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

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3** 0

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 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: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: 100%

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

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

BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES' PENSION PLAN

FINANCIAL STATEMENTS

* * * * *

SEPTEMBER 30, 2011 AND 2010

CONTENTS

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HIRTH
NORRIS &
GARRISON, LLP

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

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying statements of net assets available for benefits of Buckeye Steel Castings Company Hourly Employees' Pension Plan as of September 30, 2011 and 2010, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial status of the Plan as of September 30, 2011 and 2010, and the changes in its financial status for the years then ended in conformity with accounting principles generally accepted in the United States of America.

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

Hirth Norris & Garrison

Grove City, Ohio
May 31, 2012

2425 Old Stringtown Road • Grove City, Ohio 43123-2919
Telephone 614-875-0803 • Fax 614-875-4905 • www.hngcpa.com

BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES' PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
SEPTEMBER 30, 2011 AND 2010

ASSETS

	September 30, 2011	2010
Investments at fair value - Notes B, D, G and H		
Collective investment funds	$ 21,712,775	$ 38,350,545
Mutual funds	18,332,841	5,277,739
Money market funds	407,956	1,024,865
Total investments	40,453,572	44,653,149
Receivables		
Plan sponsor contributions	8,250,202	700,000
Accrued interest and dividends	52	155
Total receivables	8,250,254	700,155
NET ASSETS AVAILABLE FOR BENEFITS	$ 48,703,826	$ 45,353,304

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

BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES' PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED SEPTEMBER 30, 2011 AND 2010

	September 30, 2011	2010
INCREASES		
Investment income		
Net appreciation in fair value of investments – Notes B and D	$ -	$ 3,332,943
Interest and dividend income	174,438	61,926
Miscellaneous income	407	-
Employer contributions	9,000,807	1,085,743
Total increases	9,175,652	4,480,612
DECREASES		
Net depreciation in fair value of investments - Notes B and D	2,154,512	-
Benefit payments	3,355,605	3,374,014
Plan expenses	315,013	55,315
Total decreases	5,825,130	3,429,329
NET INCREASE	3,350,522	1,051,283
Net assets available for benefits at beginning of year	45,353,304	44,302,021
NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR	$ 48,703,826	$ 45,353,304

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

NOTE A – DESCRIPTION OF THE PLAN

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

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

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

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

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

Contributions to the Plan are made in cash by KECC, as actuarially determined to be necessary to meet the funding requirements mandated under the Employee Retirement Income Security Act of 1974 (ERISA). Minimum contributions of $1,587,647 and $385,743 were required for the years ended September 30, 2011 and 2010, respectively.

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

NOTE B – SIGNIFICANT ACCOUNTING POLICIES

Accounting Basis

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

NOTE B – SIGNIFICANT ACCOUNTING POLICIES (Continued)

Valuation of Investments

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

Investment Transactions

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

Actuarial Present Value of Accumulated Plan Benefits

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

Administrative Expenses

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

Use of Estimates

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

The actuarial present value of accumulated plan benefits is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

NOTE B – SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value Measurement

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

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

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

All inputs, whether observable or unobservable, are ranked in accordance with a prescribed fair value hierarchy that gives the highest ranking to quoted prices in active markets for identical assets (Level 1) and the lowest ranking to unobservable inputs (Level 3). Fair values for assets classified as Level 2 are based on one or a combination of the following factors: (a) quoted market prices for similar assets; (b) quoted prices for identical or similar assets in inactive markets; (c) observable inputs, such as interest rates or yield curves; or (d) inputs derived principally from or corroborated by observable market data. The level in the fair value hierarchy ascribed to a fair value measurement in its entirety is based on the lowest level input that is significant to the measurement. The Plan considers an input to be significant if it drives 10% or more of the total fair value of a particular asset. Assets may transfer between levels based on the observable and unobservable inputs used at the valuation date, as the inputs may be influenced by certain market conditions.

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

NOTE C – PLAN BENEFITS

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

	September 30, 2011	2010
Vested benefits		
Participants currently receiving payments	$ 32,173,534	$ 33,551,437
Other participants	21,690,031	21,278,020
Total vested benefits	58,863,565	54,829,457
Nonvested benefits	-	-
Total accumulated plan benefits	$ 58,863,565	$ 54,829,457

NOTE C – PLAN BENEFITS (Continued)

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

	September 30, 2011	2010
Present value at the beginning of the year	$ 54,829,457	$ 55,343,634
Increase (decrease) attributable to:		
Change in participant census update	(1,056,056)	(618,706)
Decrease in discount period	3,445,769	3,478,543
Benefits paid	(3,355,605)	(3,374,014)
Net increase (decrease) in present value	(965,892)	(514,177)
Total present value	$ 53,863,565	$ 54,829,457

Significant assumptions underlying the actuarial computations are as follows:

Actuarial cost method	Modified Unit Credit (Prior Year Entry Age Normal)
Assumed rate of return on investments	6.5% compounded annually
Mortality	RP-2000 Group Annuity Mortality Table
Retirement	Normal retirement age under the Plan

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

NOTE D – INVESTMENTS

The Plan's investments are held by a bank-administered trust fund. During 2011 and 2010, the Plan's investments, including investments bought, sold, as well as held during the year, appreciated or depreciated in fair value as follows:

	Net Appreciation In Fair Value During Year	Fair Value At End of Year
Year ended September 30, 2011		
Collective investment funds	$ (32,570)	$ 21,712,775
Mutual funds	(2,121,942)	18,332,841
Money market funds	-	407,956
	$ (2,154,512)	$ 40,453,572

NOTE D – INVESTMENTS (Continued)

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

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

	September 30, 2011	2010
EB Diversified Stock Fund	$ 14,137,545	$ 19,157,642
EB Core Bond Index Fund	3,841,621	N/A
EB Mid Cap Fund	N/A	5,634,334
EB Fixed Income Fund	N/A	11,971,175
Dodge & Cox International Stock Fund	5,600,306	5,277,739
Stralem Equity Fund	4,246,919	N/A
Vanguard Mid-Cap Index Fund	3,141,603	N/A

NOTE E – TRANSACTIONS WITH PARTIES-IN-INTEREST

KeyBank National Association (KeyBank) serves as the Plan's trustee. KeyBank is an affiliate of KECC. Victory Capital Management, Inc. (VCMI), an affiliate of KECC, serves as the investment advisor to the Plan. Neither KeyBank nor VCMI receives compensation from the Plan for their trustee and investment advisory services provided to the Plan. The fees relating to those services are paid by KECC, and totaled $148,576 and $154,734 for the years ended September 30, 2011 and 2010, respectively.

During the years ended September 30, 2011 and 2010, the Plan received $2,497 and $3,789, respectively, of interest and dividend income from collective investment funds and mutual funds managed by VCMI.

NOTE F – INCOME TAX STATUS

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

NOTE G – RISK AND UNCERTAINTIES

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

NOTE H – FAIR VALUE MEASUREMENT

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

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

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

Level 3. Unobservable inputs.

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

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

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

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

NOTE H – FAIR VALUE MEASUREMENT (Continued)

The Plan's assets are measured at fair value on a recurring basis in accordance with U.S. GAAP. The following table presents the Plan's assets measured at fair value on a recurring basis at September 30, 2011 and 2010:

September 30, 2011	Level 1	Level 2	Level 3	Total
Collective Investment Funds				
U.S. Equity	-	$ 15,719,100	-	$ 15,719,100
Convertible Securities	-	2,152,054	-	2,152,054
U.S. Fixed Income	-	3,841,621	-	3,841,621
Mutual Funds				
U.S. Equity	$ 7,388,522	-	-	7,388,522
International Equity	5,600,306	-	-	5,600,306
U.S. Fixed Income	3,618,304	-	-	3,618,304
International Fixed Income	1,725,709	-	-	1,725,709
Money Market Funds				
Short-Term Investments	-	407,956	-	407,956
	$ 18,332,841	$ 22,120,731	-	$ 40,453,752

September 30, 2010	Level 1	Level 2	Level 3	Total
Collective Investment Funds				
U.S. Equity	-	$ 24,791,976	-	$ 24,791,976
Convertible Securities	-	1,587,394	-	1,587,394
U.S. Fixed Income	-	11,971,175	-	11,971,175
Mutual Funds				
International Equity	$ 5,277,739	-	-	5,277,739
Money Market Funds				
Short-Term Investments	-	1,024,865	-	1,024,865
	$ 5,277,739	$ 39,375,410	-	$ 44,653,149

NOTE I – SUBSEQUENT EVENTS

Subsequent events have been evaluated through May 31, 2012, which is the date the financial statements were available to be issued.

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

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

September 30, 2011

NAME	SHARES OR FACE VALUE	COST	CURRENT VALUE
Collective Investment Funds			
EB Diversified Stock Fund*	1,032,548	$ 12,130,384	$ 14,137,545
EB Small Cap Fund*	138,903	1,850,000	1,581,555
EB Convertible Securities Fund*	23,351	1,905,892	2,152,054
EB Core Bond Index Fund*	19,771	2,714,448	3,841,621
Total collective funds		18,600,724	21,712,775
Mutual Funds			
Stralem Equity Fund	35,545	4,650,000	4,246,919
Vanguard Mid-Cap Index Fund	123,539	3,700,000	3,141,603
Dodge & Cox International Stock Fund	194,523	5,634,833	5,600,306
Ridgeworth Seix Floating Rate High Income Fund	209,244	1,870,202	1,776,481
Vanguard Inflation-Protected Securities Fund	67,097	1,792,857	1,841,823
Templeton Global Bond Fund	136,420	1,871,481	1,725,709
Total mutual funds		19,519,373	18,332,841
Money Market Funds			
EB Money Market Fund*	407,956	407,956	407,956
Total investments		$ 38,528,053	$ 40,453,572

* Denotes a party-in-interest investment.

BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES' PENSION PLAN
TRANSACTIONS OR SERIES OF TRANSACTIONS IN EXCESS OF
5% OF THE CURRENT VALUE OF PLAN ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

FORM 5500, SCHEDULE H
PART IV, ITEM 4j
PLAN NAME: BUCKEYE STEEL HOURLY EMPLOYEES' PENSION PLAN
PLAN FEIN: 34-6542252
PLAN NUMBER: 002

DESCRIPTION	PURCHASE PRICE	SELLING PRICE	COST OF ASSET	CURRENT VALUE OF ASSET ON TRANSACTION DATE	NET GAIN (LOSS)
CATEGORY (i) - INDIVIDUAL TRANSACTIONS IN EXCESS OF 5% OF PLAN ASSETS					
Stralem Equity Fund	$ 4,650,000		$ 4,650,000	$ 4,650,000	$ -
Vanguard Mid-Cap Index Fund	$ 3,700,000		$ 3,700,000	$ 3,700,000	$ -
EB Money Market Fund*	$ 7,455,000		$ 7,455,000	$ 7,455,000	$ -
EB Diversified Fund*		$ 4,300,000	$ 3,145,913	$ 4,300,000	$ 1,154,087
EB Mid-Cap Fund*		$ 5,425,199	$ 2,806,741	$ 5,425,199	$ 2,618,458
EB Core Bond Index Fund*		$ 6,855,000	$ 4,998,138	$ 4,998,138	$ 1,856,862
EB Money Market Fund*		$ 7,400,000	$ 7,400,000	$ 7,400,000	$ -
CATEGORY (iii) - SERIES OF TRANSACTIONS IN EXCESS OF 5% OF PLAN ASSETS					
EB Money Market Fund*					
53 Sales		$ 12,004,458	$ 12,004,458	$ 12,004,458	$ -
45 Purchases	$ 11,387,548		$ 11,387,548	$ 11,387,548	$ -
EB Core Bond Index Fund*					
3 Sales		$ 8,455,000	$ 6,187,827	$ 6,187,827	$ 2,267,173
EB Mid-Cap Fund*					
2 Sales		$ 6,325,199	$ 3,300,277	$ 3,300,277	$ 3,024,922

There were no category (ii) or (iv) reportable transactions during the year ended September 30, 2011.

*Denotes a party-in-interest investment.

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

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

September 30, 2011

NAME	SHARES OR FACE VALUE	COST	CURRENT VALUE
Collective Investment Funds			
EB Diversified Stock Fund*	1,032,548	$ 12,130,384	$ 14,137,545
EB Small Cap Fund*	138,903	1,850,000	1,581,555
EB Convertible Securities Fund*	23,351	1,905,892	2,152,054
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Total collective funds		18,600,724	21,712,775
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Stralem Equity Fund	35,545	4,650,000	4,246,919
Vanguard Mid-Cap Index Fund	123,539	3,700,000	3,141,603
Dodge & Cox International Stock Fund	194,523	5,634,833	5,600,306
Ridgeworth Seix Floating Rate High Income Fund	209,244	1,870,202	1,776,481
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Templeton Global Bond Fund	136,420	1,871,481	1,725,709
Total mutual funds		19,519,373	18,332,841
Money Market Funds			
EB Money Market Fund*	407,956	407,956	407,956
Total investments		$ 38,528,053	$ 40,453,572

* Denotes a party-in-interest investment.

Buckeye Steel Castings Hourly Employees' Pension Plan

EIN #34-6542252 Plan #002
Schedule SB, line 19 - Discounted Employer Contributions

Beginning of Year: 10/01/2010
Effective Rate: 5.38%

Date	Contribution	10/01/10 Days	Discounted Contribution	Allocatiio Between Line 19(a)	Line 19(b)	Line 19©
01/13/11	250,201.00	104	246,492.96	0.00	202,386.32	44,106.64
04/14/11	250,202.00	195	243,294.50	0.00	199,760.18	43,534.32
07/14/11	250,202.00	286	240,136.58	0.00	197,167.34	42,969.25
10/14/11	250,202.00	378	236,985.63	0.00	194,580.20	42,405.43
12/06/11	8,000,000.00	431	7,518,761.32	0.00	6,173,378.95	1,345,382.37
	9,000,807.00		8,485,671	0	6,967,273	1,518,398

SCHEDULE SB (Form 5500)	Single-Employer Defined Benefit Plan Actuarial 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) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	2010 This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 10/01/2010 and ending 09/30/2011

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

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 10 Day 01 Year 2010			
2	Assets:			
a	Market value	2a		45332082
b	Actuarial value	2b		45332082
3	Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a	For retired participants and beneficiaries receiving payment	3a	500	34415923
b	For terminated vested participants	3b	902	22189602
c	For active participants:			
(1)	Non-vested benefits	3c(1)		
(2)	Vested benefits	3c(2)		
(3)	Total active	3c(3)		
d	Total	3d	1402	56605525
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
a	Funding target disregarding prescribed at-risk assumptions	4a		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5		5.38 %
6	Target normal cost	6		0

Statement by Enrolled Actuary

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

SIGN HERE

Albert R Minor, Jr. — Signature of actuary

3-12-12 — Date

ALBERT R. MINOR, JR. A.S.A. — Type or print name of actuary

11-02734 — Most recent enrollment number

AL MINOR & ASSOCIATES, INC. — Firm name

614-899-0636 — Telephone number (including area code)

83 SOUTH STATE STREET
WESTERVILLE, OH 43081

Address of the firm

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

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	0	0
10	Interest on item 9 using prior year's actual return of 6.23 %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		228
	b Interest on (a) using prior year's effective rate of 5.87 %		13
	c Total available at beginning of current plan year to add to prefunding balance		241
	d Portion of (c) to be added to prefunding balance		241
12	Reduction in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)	0	241

Part III Funding percentages

14	Funding target attainment percentage	14	80.08 %
15	Adjusted funding target attainment percentage	15	80.08 %
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	89.61 %
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
01/13/2011	250201				
04/14/2011	250202				
07/14/2011	250202				
10/14/2011	250202				
12/06/2011	8000000				
			Totals ▶ 18(b)	9000807	18(c)

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contribution from prior years	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	6967273
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1518398

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If 20a is "Yes," see instructions and complete the following table as applicable:

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

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
3.61 %	6.20 %	6.53 %	☐ N/A, full yield curve used

b Applicable month (enter code) — 21b: 0

22 Weighted average retirement age — 22: 62

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment — 27:

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years — 28: 0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a) — 29: 0

30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29) — 30: 0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions) — 31: 0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	9009463	1518398
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: 1518398

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

36 Additional cash requirement (item 34 minus item 35) — 36: 1518398

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) — 37: 1518398

38 Interest-adjusted excess contributions for current year (see instructions) — 38: 0

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 SB, line 22 – Description of Weighted Average Retirement Age

Buckeye Steel Castings Hourly Employees' Pension Plan

EIN # 34-6542252 Plan # 002

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

BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' PENSION PLAN

PRINCIPAL PLAN PROVISIONS

1. Anniversary Date — October 1

2. Eligibility — Employee who is a member of the Bargaining Unit and has 2 months of service.

3. Employee Contributions — None.

4. Normal Retirement Date — First day of the month coinciding with or next following the employee's 62nd birthday and 10 years of service or completion of 30 years of service or 65th birthday and 5 years of service.

5. Normal Retirement Benefit (Negotiated July 11, 1999) — Monthly pension in Joint and 50% Survivor Form equal to:

Multiplier Rates

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

6. Early Retirement Date — None specifically.

7. Early Retirement Benefit — Accrued pension based on Normal Retirement benefit formula.

8. Disability Retirement Date — Permanent and total disability established by eligibility for Social Security and 10 years of service.

9. Disability Retirement Benefit — $275.00 per month payable to age 62, then the participant's Normal Retirement benefit thereafter.

10. Termination Benefit — Participant's vested accrued pension, payable at Normal Retirement Date, based on years of credited service from the table below:

Years of Service	Vested Percentage
Less than 5	0%
5 or more	100%

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

BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' PENSION PLAN

ACTUARIAL ASSUMPTIONS

1. Employees Excluded from Cost	Those not eligible to participate.
2. Pension Protection Act 2006	
a. PPA Segment Rates - Assumes No Annuity Purchase/Lump Sums	
Pre and Postretirement Rates (Code Section 430(h))	
First 5 Years	3.61%
6 to 20 Years	6.20%
21 Years and later	6.53%
Effective Rate	4.58%
b. Mortality Table	Pre Retirement - RP 2000 Group Annuity Mortality Table. Post Retirement - RP 2000 Group Annuity Mortality Table.
c. Funding Method	Modified Unit Credit according to the Pension Protection Act of 2006
3. PBGC Premium Liability	
a. PBGC Segment Rates	
Pre and Postretirement Rates	
First 5 Years	1.74%
6 to 20 Years	4.75%
21 Years and later	6.03%
b. Mortality Table	Pre Retirement - RP 2000 Group Annuity Mortality Table Post Retirement - RP 2000 Group Annuity Mortality Table.

Buckeye Steel Castings Hourly Employees' Pension Plan

EIN # 34-6542252 Plan # 002
Shortfall Amortization Schedule

Base	Outstanding Balance	Amortization Amount	Years to Amortize
2008	0	0	5
2009	1,968,886	364,355	6
2010	7,040,577	1,154,043	7
Total	9,009,463	1,518,398	

BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES' PENSION PLAN
TRANSACTIONS OR SERIES OF TRANSACTIONS IN EXCESS OF
5% OF THE CURRENT VALUE OF PLAN ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

FORM 5500, SCHEDULE H
PART IV, ITEM 4j
PLAN NAME: BUCKEYE STEEL HOURLY EMPLOYEES' PENSION PLAN
PLAN FEIN: 34-6542252
PLAN NUMBER: 002

DESCRIPTION	PURCHASE PRICE	SELLING PRICE	COST OF ASSET	CURRENT VALUE OF ASSET ON TRANSACTION DATE	NET GAIN (LOSS)
CATEGORY (i) - INDIVIDUAL TRANSACTIONS IN EXCESS OF 5% OF PLAN ASSETS					
Stralem Equity Fund	$ 4,650,000		$ 4,650,000	$ 4,650,000	$ -
Vanguard Mid-Cap Index Fund	$ 3,700,000		$ 3,700,000	$ 3,700,000	$ -
EB Money Market Fund*	$ 7,455,000		$ 7,455,000	$ 7,455,000	$ -
EB Diversified Fund*		$ 4,300,000	$ 3,145,913	$ 4,300,000	$ 1,154,087
EB Mid-Cap Fund*		$ 5,425,199	$ 2,806,741	$ 5,425,199	$ 2,618,458
EB Core Bond Index Fund*		$ 6,855,000	$ 4,998,138	$ 4,998,138	$ 1,856,862
EB Money Market Fund*		$ 7,400,000	$ 7,400,000	$ 7,400,000	$ -
CATEGORY (iii) - SERIES OF TRANSACTIONS IN EXCESS OF 5% OF PLAN ASSETS					
EB Money Market Fund*					
53 Sales		$ 12,004,458	$ 12,004,458	$ 12,004,458	$ -
45 Purchases	$ 11,387,548		$ 11,387,548	$ 11,387,548	$ -
EB Core Bond Index Fund*					
3 Sales		$ 8,455,000	$ 6,187,827	$ 6,187,827	$ 2,267,173
EB Mid-Cap Fund*					
2 Sales		$ 6,325,199	$ 3,300,277	$ 3,300,277	$ 3,024,922

There were no category (ii) or (iv) reportable transactions during the year ended September 30, 2011.

*Denotes a party-in-interest investment.